

## APPENDIX

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## NOTES

# WICHITA RESIDENT AGGREGATE TAXATION

## 1992 TAX YEAR FOR 1993 BUDGET

### ASSESSED VALUATION

	<u>MILL LEVY</u>	<u>REAL ESTATE</u>	<u>PERSONAL</u>	<u>STATE ASSESSED UTILITIES</u>	<u>TOTAL</u>
SEDGWICK COUNTY:					
WSU	1.501	--	--	--	--
OTHER	24.235	--	--	--	--
ALL COUNTY	25.736	1,597,236,729	261,635,709	158,960,569	2,017,833,007
USD 259	49.590	1,253,249,072	176,615,103	105,926,157	1,535,790,332
CITY	29.594	1,251,747,236	158,940,078	101,792,231	1,512,479,545
STATE	1.500	1,597,236,729	261,635,709	158,960,569	2,017,833,007
TOTAL	<u>106.420</u>				

### TAXES LEVIED

	<u>1991</u>	<u>1992</u>	<u>INCREASE</u>	<u>INCREASE</u>
SEDGWICK COUNTY:				
WSU	2,941,344	3,028,767	87,423	3.0
OTHER	46,761,289	48,902,183	2,140,894	4.6
ALL COUNTY	49,702,633	51,930,950	2,228,317	4.5
USD 259	135,346,151	76,159,843	(59,186,308)	(43.7)
CITY	43,870,083	44,760,320	890,237	2.0
STATE	2,943,306	3,026,750	83,444	2.8
TOTAL	<u>\$231,862,173</u>	<u>\$175,877,863</u>	<u>\$(55,984,310)</u>	(24.1)

### FOOTNOTE:

- o The mill levy total above applies to citizens living within USD 259. The mill levy may differ for persons living within one of the other six school districts serving Wichita.
- o The City's 1992 assessed valuation of \$1,512,479,545 (for the 1993 budget) represents growth of 2% above the 1991 assessed valuation of 1,481,747,013 (for the 1992 budget). The growth is attributed to new improvements and increased value of properties that are reappraised annually (approximately one-fourth).

CITY OF WICHITA

ANNUAL INCREASE IN ASSESSED VALUATION

(In Millions of Dollars)

<u>Tax Years</u>	<u>Assessed Value</u>	<u>Annual Percentage Change</u>
1971	549.6	+ 2.7%
1972	567.4	+ 3.2%
1973	593.7	+ 4.6%
1974	630.2	+ 6.1%
1975	683.9	+ 8.5%
1976	752.2	+10.0%
1977	829.8	+10.3%
1978	822.3	- .1%
1979	891.1	+ 8.4%
1980	Not comparable*	
1981	861.6	+ 8.0%
1982	921.8	+ 7.0%
1983	908.7	- 1.4%
1984	933.0	+ 2.7%
1985	980.2	+ 5.1%
1986	1,014.4	+ 3.5%
1987	1,029.6	+ 1.5%
1988	1,062.0	+ 3.1%
1989	1,424.6**	+ 3.4%
1990	1,452.9	+ 1.9%
1991	1,481.7	+ 2.0%
1992	1,512.8	+ 2.1%

Notes:

\* Motor vehicle property was excluded from the general tangible property tax base in 1980.

\*\* The increase in assessed valuation is due to the statewide reappraisal.

# COMPUTATION OF AGGREGATE TAX LEVY LIMITATION (TAX LID)

1992 Tax for 1993

Total 1988 tax levies for functions under the tax lid	\$16,894,311
Adjustment for territory added in 1990, 1991, and 1992	13,009
Adjustment for territory excluded in 1990, 1991, and 1992	0
Adjustment for new improvements and personal property in 1990, 1991, and 1992	888,865
Adjustment for decrease in motor vehicle tax	<u>881,660</u>
AGGREGATE TAX LEVY LIMITATION (TAX LID) FOR 1993 BUDGET	18,677,845
Exempt functions included in funds under tax lid in the 1993 budget:	
Employee benefits	18,003,020
Tort liability	<u>614,050</u>
 MAXIMUM LEVIES FOR FUNDS UNDER THE AGGREGATE TAX LEVY LIMITATION (TAX LID) IN THE 1993 BUDGET	 <u>37,294,915</u>
 Taxes levied for the 1993 budget	 33,270,620
Amount available under lid (margin)	4,024,295
Margin less 7% delinquency allowance (amount available for expenditures)	3,761,023

levy: w/ delinquency: 33,533,890  
w/o " : 33,270,620

## NOTES

# The 1991 Kansas Property Tax Lid Law

For a short time during the 1991 legislative session, it appeared as if Kansas would depart from two decades of property tax lid laws imposed upon local governments. The tax lid law enacted in 1990 had a sunset provision for its expiration on July 1, 1991, and the House of Representatives had failed to pass a new bill (HB 2347) on March 5 to extend and "tighten up" the lid law, by a vote of 69 to 54. But on the last day of the adjourned 1991 session, on Sunday, May 26, a new lid on property taxes was imposed by the legislature, as summarized in this article.

House Bill No. 2222, which takes effect upon publication in the statute book on July 1, 1991, contains three parts, relating to valuation increases, tax protests, and the property tax lid law. This report deals only with the tax lid law. The tax lid provisions of HB 2222 amend: (1) Supp. 79-5038, a part of the 1990 tax lid, to repeal the July 1, 1991 sunset provision and thus extend until July 1, 1993 the lid law found in K.S.A. 79-5021 to 79-5036, and (2) Supp. 79-5028 to exempt from the lid certain county levies for mental health purposes.

This report includes three sections, as follows:

- Section 1. Summary of the Tax Lid Law
- Section 2. Political Subdivision Rate Limits
- Section 3. "Home Ruling" the Tax Lid Law

## Section 1 Summary of the Tax Lid Law

The tax lid act, as amended, imposes a tax lid limit (aggregate dollar amount) only upon cities, counties, townships, Washburn University and community colleges (not school districts)—see "Basic Tax Lid Provisions," below. Other taxing units and political subdivisions are subject to adjusted statutory levy rate limits—see "Section 2," below. The tax lid law expires July 1, 1993, thus affecting taxes levied in 1991 and 1992.

### BASIC TAX LID PROVISIONS

The tax lid law limits the total amount of property taxes a local unit may levy, in the aggregate *for all purposes and funds not legally exempt*, to the same dollar amount of taxes levied in the base year of either 1988 or 1989, with provisions for increased taxes for purposes under the lid only from increased valuations resulting from (a) new improvements on real estate, (b) added personal property, and (c) additions in territory, such as by city annexation. As in the past, it is a 100% tax lid, with no growth in taxes permitted for purposes *under the lid*. However, increased property taxes in excess of the lid are authorized (a) by approval of the state board of tax appeals, (b) by approval of the voters, or (c) by home rule option, as later explained.

### STATUTORY EXEMPTIONS

Only property taxes levied for the following purposes

are exempt from the statutory tax lid amount (K.S.A. 1990 Supp. 79-5028, as amended by 1991 House Bill No. 2222):

(a) **Debt Service.** "Principal and interest upon state infrastructure loans, bonds, temporary notes, no-fund warrants and payments made to a public building commission." (Under 1991 HB 2493, water pollution control revolving fund loans are considered to be bonds exempt from the lid).

(b) **Liability.** "...judgments, settlements and expenses for protection against liability to the extent such expenses are authorized by article 61 of chapter 75 of the Kansas Statutes Annotated." (This covers the tort claims act and statutory provisions as to federal civil rights liability).

(c) **Employee Benefits.** "...employer contributions for social security, workers compensation, unemployment insurance, health care costs, employee benefit plans, and employee retirement and pensions programs."

(d) **District Courts; Juveniles.** "...expenses incurred by counties for district court operations..." and "...for the detention of juveniles."

(e) **Out-District Tuition.** "...expenses incurred by counties for payment of out-district tuition to community colleges pursuant to K.S.A. 71-301."

(f) **Mental Health.** County levies for mental health purposes under K.S.A. 19-4004, 19-4011, 65-212 and 65-215.

(g) **Motor Vehicle Taxes Replacement.** The aggregate lid total may be increased to replace any estimated revenue decrease in special motor vehicle property tax receipts below the amount received in 1990.

(h) **Community Colleges.** The aggregate lid on community colleges may be adjusted to increase the amount in proportion to enrollment increases above the 1989-1990 school year (Supp. 79-5024).

(i) **County Homes for the Aged; Hospitals.** In addition to the above exemptions specified in the tax lid law, K.S.A. Supp. 19-2122 permits certain counties to levy one mill outside any aggregate tax levy limit for homes for the aged. K.S.A. Supp. 79-1947b places voter-approved county levies for homes for the aged outside the lid. K.S.A. Supp. 19-4606 exempts certain voter-approved county hospital levies.

### PREVIOUS EXEMPTIONS; HOME RULE

Only the above statutory exemptions will apply to 1991 tax levies. Fifty different statutes were amended or repealed in 1990 to eliminate lid exemptions, some of which were created by the 1990 tax lid law. Further, all existing city home rule charter ordinances and county home rule resolutions relating to tax lids were invalidated in 1990, *unless they apply directly to the 1990-1991 tax lid law* (not prior laws). Local units under the lid may use a home rule option to either exempt themselves from the tax lid law or to modify its provisions. See "Increasing Taxes Subject to the Tax Lid," below, and Section 3.

### BASE YEAR; AMOUNT

Each local unit subject to the tax lid has a tax lid base—an amount which controls the total taxes that may be levied in 1991 under the lid. This is the amount of taxes levied in (not for) the "base year" of either 1988 or 1989, as designated by the local unit as its base year. Selection of the "best base" year may require an analysis of both years to select the year providing the most discretion as to 1991 taxes. For either base year, the growth of taxes from new improvements and added personal property is based upon growth since the 1989 assessments (as of November 1, 1989), not since January 1, 1988 assessments.

### INCREASING TAXES SUBJECT TO THE TAX LID

As previously noted, the tax lid law provides methods by which a city, county or other unit may increase its taxes under the lid. These are explained below. They are in two forms: (a) automatic increases or (b) local action increases.

#### (a) Automatic Increases

(1) **Increases from new improvements and added personal property.** If the assessed valuation of a local unit, for example, is 2% higher as of January 1, 1991 than it was for 1989, and this increase resulted from new improvements on real estate and/or added personal property, the maximum amount of taxes that may be levied under the lid may be increased by 2%.

(2) **Increases from territory changes.** If territory is added to a taxing unit, the proportional increase in valuation raises the property tax lid amount. For example, if a city annexes territory which has a valuation equivalent to 0.5% of the city's valuation prior to the annexation, its tax lid authority is increased by 0.5%.

#### (b) Increases By Local Action

(1) **Board of Tax Appeals.** Under K.S.A. 79-5030, a taxing unit may apply to the State Board of Tax Appeals for authority to increase its taxes under the lid. The board must find that there is an "extreme emergency need." The procedure involves three legal publications, with the possibility of a voter petition for a referendum on the board-approved increase. *Similar authority in the past has rarely been used.*

(2) **Voter approval.** Under K.S.A. 79-5029, a referendum of the voters may be held to increase the tax lid amount, but these referenda may only be held on the first Tuesday in June, at a general election held in April or November or at any primary election. *This procedure has also rarely been used in the past, probably because of the home rule option flexibility explained below.*

(3) **Home rule option.** A local unit may use what is called a home rule option to either exempt itself from the tax lid law or to modify its provisions, under K.S.A. Supp. 79-5036. The complete exemption approach is similar in its effect to many prior-adopted city charter ordinances and county charter resolutions, whereby local governing bodies elected not to be governed by the previous property tax lid law. A modification approach might include increasing the tax lid by a specific amount or exempting taxes levied for a certain purpose.

In the case of cities, the constitutional home rule provision (section 5 of article 12 of the Kansas Constitution) is to be used. This requires a 2/3 vote of the governing body, two legal publications and a 60-day delay period within which a petition for a referendum may be filed by a number equal to 10% of those voting at the last city election.

In the case of counties and other units, the adoption

procedure provided within K.S.A. 19-101b is to be followed. This statute provides for a unanimous vote of the county governing body (a 2/3 vote in counties with five commissioners) and two legal publications, with a referendum required if, within 60 days, a petition signed by not less than 2% of the electors voting at the last election, or 100 electors, whichever is greater, is filed requesting a referendum.

### MOTOR VEHICLE TAX REPLACEMENT

Some local units which do not "charter" the tax lid law will want to analyze the local fiscal impact of the vehicle tax replacement exemption found in K.S.A. Supp. 79-5028, as "reenacted" by 1991 H.B. 2222. The applicable provision reads as follows:

"Amounts produced from any taxes levied for purposes specified in this section shall not be used in computing any aggregate limitation under the provisions of this act. In addition, amounts needed to be produced from the levy of taxes by a taxing subdivision to replace the difference between the amount of revenue estimated to be received by such taxing subdivision pursuant to K.S.A. 79-5101 et seq., and amendments thereto, in 1990, and the amount of such revenue estimated to be received by such taxing subdivision in each year thereafter, shall not be used in computing any aggregate limitation under the provisions of this act. On or before June 1 of each year, information necessary to make such computation shall be provided to each taxing subdivision by the appropriate county treasurer."

In simple terms, this means that if a local unit received \$10,000 from vehicle taxes in 1990 and expects to receive only \$9,500 in 1992, it may increase its taxes by \$500 above the lid limit.

By administrative regulation, the Kansas Department of Revenue has accelerated the depreciation rate applicable to motor vehicles subject to the "tax and tags" law, in an effort to ease the purported inequity caused by staggered registration of vehicles according to the first letter of registrant's surnames. Based on statewide projections, at least one county clerk has estimated that 1991 and 1992 motor vehicle tax receipts will be 7.5% less than in 1990. Vehicle tax receipts, of course, depend upon both changes in valuation (varying with new car purchases, as well as the new depreciation schedule) and changes in the average countywide property tax rate.

### EMPLOYEE BENEFITS EXEMPTION

For many local units, the exemption of various employee benefits is the most significant exemption in the current tax lid law. While the creation of a separate employee benefits fund and the levy of a special tax thereon is not essential for an exemption (since it is the purpose and not the fund that is exempt), it is increasingly common to create and use employee benefits funds. For 1991 purposes, there were 92 counties and 282 cities which levied an employee benefits tax. Research bulletins on this subject are available from the League of Kansas Municipalities. Existing ordinances and resolutions creating such a fund should be examined to make certain that health care costs (first exempted from the tax lid in 1990) is a purpose funded by an employee benefits tax levy.

### BASE YEAR EXEMPTIONS

It should be noted that taxes levied in the base year for previously exempt purposes, although not exempt in 1991, constitute a part of the tax lid base (with the apparent exception of county levies for mental health purposes). For example, if the base year selected is 1989, and \$10,000 in taxes was levied for noxious weeds and \$10,000 for



economic development in 1989, this \$20,000 total constitutes a part of the tax lid base, even though those moneys were from levies which were lid-exempt in the base year. Governing bodies have discretion to allocate the total tax lid base amount for various purposes. For example, a governing body could reduce the tax levy for noxious weeds and economic development by \$5,000 each, and apply this \$10,000 total to some other purpose within its 1992 budget. In other words, tax lid authority is "earned" by previous lid-exempt taxes but the future allocation of those dollars is a governing body determination.

#### LEVY RATE LIMITATIONS

Few state laws impose tax levy rate limits on city tax funds. These are more commonly imposed upon counties and townships. Under K.S.A. Supp. 79-5022, statutory fund mill levy rates are suspended. *This is true for all fund levy rates of cities and counties*, not just for those under the lid (with the apparent exception of county levies for mental health purposes). It is the aggregate total taxes that is controlled. While statutory levy rate limits are suspended, increased taxes levied for one fund may necessitate a decrease in taxes levied for other purposes in order to meet the total lid controlled amount. The tax lid controls total taxes, not individual tax funds.

#### PURPOSES VS. FUNDS

The tax lid law exempts *purposes* and not tax funds, with a few exceptions. The statutory exemptions apply to taxes levied "for the payment of..." one thing or another. K.S.A. Supp. 79-5026 provides that "Amounts produced from any taxes levied for purposes..." that are exempt shall not be used in computing compliance with the lid total. Thus, a separate tax fund is not essential to obtaining a lid exemption, although it is common practice for cities and counties to have separate tax funds for authorized exemptions from the lid.

### Section 2

#### Political Subdivision Rate Limits

Subsection (c) of K.S.A. Supp. 79-5022, a part of the tax lid law suspending statutory tax levy rates, provides:

"In 1990, and each year thereafter, the fund levy limits shall be increased by multiplying the dollar amount produced by the levy limit for 1988 by the quotient determined by dividing the assessed tangible valuation amount of the current year by the assessed valuation amount for 1989. The provisions of this subsection shall not be applicable to any city, county, township, municipal university or community college."

For clearly independent taxing units not under the tax lid provisions, such as cemetery and fire districts holding public budget hearings and certifying their taxes directly to the county clerk, the effect of this requirement is to neutralize the impact of 1989 property reappraisal figures. This is done by first determining the amount of dollars that legally could have been levied in 1988. This dollar amount is then adjusted by the percentage increase of the current year's valuation over the 1989 valuation. Thus, if a special district could have legally levied \$2,000 in 1988, and its valuation increased by 5% between 1989 and 1991, it may levy a maximum of \$2,100 in 1991 for 1992 purposes. No provision is made for decreases in valuation. If a unit could have levied \$2,000 in 1988, it may levy \$2,000 in 1991 even though its 1990 valuation decreased.

Tax levies of city-only recreation commissions holding

their own budget hearings are not included in city tax lid amounts. These tax levies are, however, subject to the above adjustment requirement if the tax levy rate is fixed by statute. Under its home rule authority, the city governing body may establish maximum commission levy rates. If this has been done since 1988, the city-determined rate may be levied by the commission and this rate is not adjusted for valuation changes. The locally determined maximum rate may be applied to the 1991 valuation.

In the case of a city library board (except Hutchinson, Salina and Topeka), library taxes should also be excluded from city tax lid calculations, consistent with past practices and the state-prepared budget forms (although some city governing bodies may have legal powers to adjust library board requests). The same procedure should be followed as for city recreation commissions. Where cities have fixed the maximum library board levy rate by charter ordinance, that locally determined rate may be levied without adjustment in accordance with valuation changes. Political subdivisions may modify the tax lid law by following the county home rule procedures. See K.S.A. Supp. 79-5036.

### Section 3

#### "Home Ruling" the Tax Lid Law

K.S.A. Supp. 79-5036 specifically authorizes the governing body of any city, county or other taxing subdivision to exempt itself from the tax lid law or to modify the provisions thereof. In order to utilize this statutory exemption from the lid law, the *procedural requirements* that apply when adopting home rule charter ordinances or resolutions are to be followed. See "Home Rule Option, above."

In addition to this *statutory authorization* for modifying the new tax lid law, legal counsel for the League of Kansas Municipalities is of the opinion that a constitutionally-based charter ordinance may also be used. In other words, a city could elect not to be governed by some or all of the tax lid act by *exercise of its constitutional home rule authority*, rather than by acting under the statutory authority of K.S.A. Supp. 79-5036. This legal opinion recognizes that the tax lid provisions in K.S.A. 79-5021 to K.S.A. 79-5036, as amended in 1990 and then in 1991, may apply uniformly to all cities. However, some of the sections of the 1990 tax lid law were included in an *enactment* of the legislature (HB 2700), which contained 61 sections, some of which were clearly not uniformly applicable to all cities. Therefore, all or any part of this legislative *enactment* (i.e. HB 2700) may be "chartered."

As a result, the League of Kansas Municipalities is of the opinion that action by cities to modify the tax lid may be taken by a constitutionally-based home rule charter ordinance. However, since there has been no court decision or opinion of the attorney general on this issue, it is suggested that if a city cites home rule authority in its tax lid ordinance, (1) the ordinance be passed as a charter ordinance, and (2) that it also cite the legal authority to modify the lid law under K.S.A. Supp. 79-5036.

The same rationale for home rule modification of the tax lid law under the Kansas Constitution (section 5 of article 12), appears to also apply to counties, under their statutory home rule powers (K.S.A. 19-101b).

For further information on "chartering" the tax lid law, see League Research/Information Bulletin No. 557.

## THE CASH-BASIS LAW AND THE BUDGET LAW

## Article 11.—CASH-BASIS LAW

## Law Review and Bar Journal References:

"Cooperation By Contract: Interlocal Agreements",  
Theresa Marcel Nuckolls, 59 J.K.B.A. No. 3, 25, 28 (1990).

## Attorney General's Opinions:

Watershed districts; installment contracts for realty sales;  
cash-basis law. 81-20.

**10-1101. Definitions.** The following words, terms and phrases, when used in this act, shall, for the purpose of this act, have the meanings respectively ascribed to them in this section, except in those instances where the context clearly indicates a different meaning:

(a) "Municipality" shall be construed and held to mean county, township, city, municipal university, school district, community junior college, drainage district, and any other similar political subdivision or taxing district of the state.

(b) The words "governing body" shall be construed and held to mean board of county commissioners of any county, township board of any township, mayor and councilmen or board of commissioners of any city, board of education of any school district, board of trustees of any community junior college, board of regents of any municipal university, board of directors of any drainage district, board of park commissioners of any city, and any other governing body or board of a municipality having authority under the laws of this state to create indebtedness against the municipality.

(c) The word "person" shall be construed and held to mean persons, partnerships, associations and corporations.

(d) The word "claim" shall be construed and held to mean any claim arising on contract express or implied, or a claim determined by final judgment, but shall not include claims arising from alleged tort or negligence on the part of the municipality.

**History:** L. 1933, ch. 319, § 1; L. 1972, ch. 40, § 1; July 1.

**10-1102. Cash basis for municipalities.** All municipalities are required to pay or refinance their valid indebtedness as in this act provided, in the manner and at the times herein set forth, and to contract no indebtedness after May 1, 1933, except as herein provided. It is hereby declared that the purpose of this act is to provide for the funding and payment of all legal debts and obligations except present bonded indebtedness of all municipalities and for the future conduct of the financial affairs of such municipality upon a cash basis.

**History:** L. 1933, ch. 319, § 2; March 31.

**10-1112. Issuance of warrants and other evidences of indebtedness unlawful.** Unless otherwise provided in this act, it shall be unlawful after May 1, 1933, for the governing body of any municipality to create any indebtedness in excess of the amount of funds actually on hand in the treasury of such municipality at the time for such purpose, or to authorize the issuance of any order, warrant, or check, or other evidence of such indebtedness of such municipality in excess of the funds actually on hand in the treasury of such municipality at the time for such purpose.

**History:** L. 1933, ch. 319, § 12; March 31.

**10-1113. Creating indebtedness in excess of funds unlawful; exceptions.** Unless otherwise provided in this act, it shall be unlawful after May 1, 1933, for any member of any governing body of any municipality to knowingly vote for or in any manner aid or promote the passage or adoption of any order, motion, ordinance, resolution, legislation or other act of said governing body, creating an indebtedness in excess of the amount of funds actually on hand in the treasury of such municipality at the time for such purpose, or to knowingly vote for the drawing of any order, warrant or check, or other evidence of such indebtedness on the treasury of said municipality, in payment of any such indebtedness in excess of the amount of funds actually on hand in the treasury at the time for such purpose. School districts and community junior colleges, may, however, issue cancelable purchase orders for school supplies and equipment, school buses, books purchased in conjunction with textbook rental programs and data processing equipment in advance of the budget year during which moneys will become available to pay for such purposes, but contracts for the purchase of such school supplies and equipment, books, buses and data processing equipment cannot be entered into except during the budget year in which moneys will become available for such purchases and risk of loss and title thereto shall not pass to the school district or community junior college prior to entering into such contracts. Issuance of such a cancelable purchase order shall not constitute an indebtedness within the meaning of K.S.A. 79-2935.

**History:** L. 1933, ch. 319, § 13; L. 1969, ch. 67, § 1; L. 1970, ch. 66, § 1; L. 1972, ch. 40, § 2; July 1.

## THE CASH-BASIS LAW AND THE BUDGET LAW

**10-1114. Clerks not to issue or sign orders.** Unless otherwise provided in this act, it shall be unlawful after May 1, 1933, for the clerk or secretary of any governing body of any municipality to knowingly issue, attest, sign or countersign any order, warrant, check or other evidence of indebtedness, on the treasury of the municipality, in payment of any indebtedness of such municipality created by the governing body of such municipality in excess of the amount of funds actually on hand in the treasury of such municipality at the time for such purpose.

History: L. 1933, ch. 319, § 14; March 31.

**10-1115. Treasurers not to pay orders.** Unless otherwise provided in this act, it shall be unlawful after May 1, 1933, for the treasurer of any municipality to knowingly pay any order, warrant, check or other evidence of indebtedness out of the treasury of such municipality in excess of the amount of funds actually on hand in the treasury at the time for such purpose.

History: L. 1933, ch. 319, § 15; March 31.

**10-1116. Limits of indebtedness may be exceeded, when; creating indebtedness in violation of act unlawful.** (a) The limits of indebtedness prescribed under the provisions of article 11 of chapter 10 of Kansas Statutes Annotated may be exceeded when: (1) Payment has been authorized by a vote of the electors of the municipality; (2) provision has been made for payment by the issuance of bonds or temporary notes as provided by law; (3) provision has been made for payment by the issuance of no-fund warrants authorized by law and in the manner, and limited in amount as prescribed by law; (4) provision has been made for a revolving fund for the operation of any municipal airport financed and sustained partially or wholly by fees, rentals, proceeds from the sale of merchandise or charges for rendering services, received from the users of such airport; or (5) provision has been made for payment pursuant to a service agreement entered into pursuant to K.S.A. 12-5503.

(b) Notwithstanding any other limits of indebtedness prescribed under the provisions of article 11 of chapter 10 of Kansas Statutes Annotated, the following funds shall have as a limit of indebtedness an amount equal to 100%

of the accrued revenue of the current fiscal year plus any balances carried forward, cash reserves, intergovernmental grants, and sums advanced to qualify for intergovernmental grants: (1) Special recreation facilities reserve funds set up by any board of park commissioners or any municipality for a revolving fund for the repair, replacement or addition to recreational facilities; (2) enterprise funds set up in any municipality to account for the financing of self-supporting activities of governmental units which render services on a user charge basis to the general public, such as municipal utilities engaged in the provision of water, electricity and natural gas and sanitary sewer systems which are financed by user charges; or (3) intragovernmental service funds or working capital funds established in any municipality to finance and account for services and commodities furnished by a designated agency of a governmental unit to other departments of the same governmental unit such as funds established for central garages and motor pools, central printing and duplicating services and central purchasing and stores departments.

The board of education of any school district, the board of regents of any municipal university or the board of trustees of any community college may enter into contracts for teachers and other necessary employees and for continuing operating expenses in excess of the amount of funds actually on hand for that purpose. The limit of indebtedness provided by this section shall never exceed 100% of the amount actually expended for school purposes for the last preceding fiscal year during which school was conducted.

(c) It shall be unlawful for any member of the governing body of any municipality, as defined in K.S.A. 10-1101, and amendments thereto, to knowingly vote for or in any manner aid or promote the entering into of any contract or the creation of any other indebtedness in violation of the provisions of this section.

History: L. 1933, ch. 319, § 16; L. 1941, ch. 98, § 1; L. 1945, ch. 92, § 1; L. 1959, ch. 62, § 2; L. 1963, ch. 68, § 1; L. 1974, ch. 47, § 1; L. 1975, ch. 49, § 1; L. 1990, ch. 64, § 12; July 1.

## THE CASH-BASIS LAW AND THE BUDGET LAW

**10-1116a.** Exemptions from cash basis law; municipal utilities; issuance of no-fund warrants; drought emergencies. The provisions of this act shall not apply to expenditures in excess of current revenues made for municipally owned and operated utilities out of the fund of such utilities caused by, or resulting from the meeting of, extraordinary emergencies including drought emergencies. In such cases expenditures in excess of current revenues may be made by declaring an extraordinary emergency by resolution adopted by the governing body and such resolution shall be published at least once in a newspaper of general circulation in such city. Thereupon, such governing body may issue interest bearing no-fund warrants on such utility fund in an amount, including outstanding previously issued no-fund warrants, not to exceed 25% of the revenues from sales of service of such utility for the preceding year. Such warrants shall be redeemed within three years from date of issuance and shall bear interest at a rate of not to exceed the maximum rate of interest prescribed by K.S.A. 10-1009, and amendments thereto. Upon the declaration of a drought emergency, the governing body may issue such warrants for water system improvement purposes in an amount not to exceed 50% of the revenue received from the sale of water for the preceding year. Such warrants shall be redeemed within five years from the date of issuance and shall bear interest at a rate not to exceed the maximum rate of interest prescribed by K.S.A. 10-1009, and amendments thereto.

History: L. 1941, ch. 95, § 2; L. 1970, ch. 64, § 7; L. 1989, ch. 54, § 1; April 27.

**10-1116b.** Lease, lease-purchase or installment-purchase agreements; agreements for electric interconnection or transmission facilities; when allowed under cash-basis law. Nothing in the provisions of K.S.A. 10-1101 *et seq.*, and amendments thereto, shall prohibit a municipality from entering into (1) an agreement to pay for electric interconnection or transmission facilities or services, (2) a lease agreement, without an option to buy, or (3) a lease-purchase agreement, if any of such agreements specifically state that the municipality is obligated only to pay periodic payments or monthly installments under the agreement as may lawfully be made from (a) funds budgeted

and appropriated for that purpose during such municipality's current budget year or (b) funds made available from any lawfully operated revenue producing source. For the purpose of this act, a lease-purchase agreement shall include a lease with an option to buy or an installment-purchase agreement.

History: L. 1980, ch. 51, § 1; L. 1990, ch. 74, § 2; May 24.

**10-1116c.** Lease-purchase agreements; conditions; protest petition and election, when. Any lease-purchase agreement entered into pursuant to this act shall be subject to the following conditions:

(a) If the proposed agreement is for a term exceeding the current fiscal year of the municipality, it shall be approved by a majority vote of all members of the governing body.

(b) If the proposed agreement involves the acquisition of land or buildings, is for a term of three or more years, and provides for payments in any year in excess of 3% of the total amount budgeted by the municipality for expenditure during the current year, excluding debt service, a notice thereof specifying the purpose and the total of all payments shall be published once each week for two consecutive weeks in a newspaper of general circulation with such municipality. If, within 30 days following the last publication of such notice, a petition in opposition to the agreement signed by not less than 5% of the qualified voters of such municipality is filed with the appropriate county election officer, no such agreement shall take effect unless and until the same is approved by a majority of the qualified voters of such municipality voting at an election thereon. Any such election shall be called and held in accordance with the provisions of K.S.A. 10-120, and amendments thereto, or in accordance with the provisions of the mail ballot election act.

(c) If the proposed agreement is for a term exceeding the current fiscal year of the municipality, the agreement shall specify the following: (1) The amount or capital cost required to purchase the item if paid for by cash, (2) the annual average effective interest cost, and (3) the amount included in the payments for service, maintenance, insurance or other charges exclusive of the capital cost and interest cost.

History: L. 1990, ch. 74, § 3; May 24.

## THE CASH-BASIS LAW AND THE BUDGET LAW

**10-1117.** Clerk or secretary; record of moneys; contracts and indebtedness of municipality; records of orders, warrant checks; exhibition of records upon request; notice. The clerk or secretary of every municipality shall keep a record of the amount of money in the treasury and each particular fund and shall keep a record of all indebtedness and contracts creating a liability against the municipality. In such records there shall be shown the date of the making of the contract or the creation of the debt, the amount of the contract or debt, the time payable, and the particular fund from which payment is to be made. Such clerk or secretary shall also keep a record of each order, warrant check or check, drawn on the treasury and paid, giving the date of payment. Such clerk or secretary shall, upon the request of any person, exhibit such records to such person and any person contracting with the municipality shall be chargeable with knowledge of what such records contain.

History: L. 1933, ch. 319, § 17; L. 1973, ch. 54, § 1; L. 1974, ch. 48, § 1; July 1.

**10-1118.** Treasurer; record of moneys on hand and in each fund; exhibition of record or statement in writing. The treasurer of every municipality shall keep a record of the amount of money on hand in the treasury, which record shall show at all times the amount of money in each particular fund. Such treasurer shall, upon the request of any person, exhibit such record to such person or give such person a statement in writing, showing the balances on hand in each of the funds of the municipality.

History: L. 1933, ch. 319, § 18; L. 1973, ch. 54, § 2; July 1.

**10-1119.** Void contracts and orders. Any contract entered into between the governing body of any municipality and any person, which violates the provisions of this act, shall be void, and any order, warrant, check or other evidence of indebtedness drawn on the treasurer of any municipality in violation of the provisions of this act shall be void.

History: L. 1933, ch. 319, § 19; March 31.

**10-1120.** Excess tax levying not basis of protest. The levying of a tax by any municipality which raises more money than is used or needed for the tax year shall not be the basis of a protest by any taxpayer and all such protests shall be of no force or effect.

History: L. 1933, ch. 319, § 19a; March 31.

**10-1121.** Penalties for violations. Any member of any governing body of any municipality or any clerk or secretary or treasurer of any governing body of any such municipality who shall knowingly violate any of the provisions of this act shall be guilty of malfeasance in office and shall, by such violation, be subject to be removed from office and in addition any member of such governing body or clerk or secretary or treasurer of such municipality who shall violate any of the provisions of this act, or neglect or refuse to perform any duty herein imposed, shall be deemed guilty of a misdemeanor, and upon conviction thereof in a court of competent jurisdiction shall be subject to a fine of not less than \$10 nor more than \$1,000.

History: L. 1933, ch. 319, § 20; March 31.

**10-1122.** Invalidity of part. Should the courts declare any section, clause or provision of this act unconstitutional, the decision shall affect only the section, clause or provision so declared to be unconstitutional, and shall not affect any other section, clause or provision of this act.

History: L. 1933, ch. 319, § 21; March 31.

## THE BUDGET LAW

**79-1973.** Temporary suspension of statutory fund and aggregate levy limitations on taxing subdivisions. (a) In 1983, all existing statutory fund and aggregate levy limitations on taxing subdivisions are suspended. In such year, any taxing subdivision is authorized either to levy taxes upon tangible property which produces an amount not in excess of the amount which was authorized to be levied by such taxing subdivision in the next preceding year or levy taxes upon tangible property at a rate not exceeding the existing statutory fund or aggregate levy limitation. The tax levy required to produce the amount allowed by the provisions of this subsection shall be the levy limit for 1986, 1987 and 1988 unless such tax levy is less than the existing statutory fund or aggregate levy limitation, in which case such statutory fund or aggregate levy limitation shall apply.

(b) As used in this section, "taxing subdivision" means every taxing district in the state other than the state.

(c) Nothing in this act shall apply to the limitations on aggregate tax levies imposed by the provisions of K.S.A. 79-5001 to 79-5016, inclusive, and amendments thereto.

History: L. 1983, ch. 312, § 1; L. 1986, ch. 378, § 1; July 1.

## THE CASH-BASIS LAW AND THE BUDGET LAW

**79-2925.** Budgets of taxing bodies; application of act; exceptions; definitions. (a) This act shall apply to all taxing subdivisions or municipalities of the state, except: (1) Townships in counties having the county road unit system which have an annual expenditure of less than two hundred dollars;

(2) any money received by such taxing subdivision or municipality as a gift or bequest;

(3) any revolving fund set up for the operation of a municipal airport. Any city, board of park commissioners, or other agency designated and authorized to operate a municipal airport is hereby authorized to set up a revolving fund for use as an operating fund, either out of the budget or out of the receipts from the operation of such airport, in an amount as may be reasonable and necessary as an operating fund for the efficient and business-like operation of such airport. The financial transactions of said airport shall be audited in accordance with the minimum standard audit program prescribed by the director of accounts and reports as other municipal funds. Profits arising from the operation of the airport after the payment of all necessary operating expenses and the establishment of the revolving fund shall be applied to reduce the tax levy for the budgeted fund under which the operation of such airport is financed;

(4) any special recreation facilities reserve set up by the board of park commissioners in any city for the repair, replacement, or addition to the recreation facilities of such city. The financial transactions of said recreation facilities shall be audited in accordance with the minimum standard audit program prescribed by the director of accounts and reports as other municipal funds. Profits arising from the coliseum events fund and the coliseum concessions, after the payment of all necessary expenses, and the establishment and maintenance of such special recreation facilities reserve shall be applied to reduce the tax levy for the budget fund under which the operation of such recreation facilities is financed; and

(5) any special recreation facilities fund set up by the board of county commissioners for the operation of a county coliseum. The financial transactions of the special recreation facilities fund shall be audited in accordance with the minimum standard audit program prescribed by the director of accounts and reports as other municipal funds. Moneys derived from the operation of a county coliseum and deposited in the special recreation facilities fund shall be applied to reduce the tax levy for the budget fund under which the operation of such county coliseum is financed.

(b) Whenever the term "fund" is used in this act it is intended to have reference to those funds which are authorized by statute to be established. "Fund" is not intended to mean the individual budgeted items of a fund, but is intended to have reference to the total of such individual items.

(c) Whenever the term "director" is used in this act it shall mean the state director of property valuation.

**History:** L. 1933, ch. 316, § 1; L. 1933, ch. 121, § 1 (Special Session); L. 1941, ch. 377, § 1; L. 1945, ch. 92, § 2; L. 1959, ch. 62, § 3; L. 1969, ch. 446, § 1; L. 1971, ch. 185, § 19; L. 1975, ch. 498, § 1; L. 1980, ch. 89, § 4; July 1.

**79-2926.** Budget forms prescribed; furnished by director of accounts and reports; duties of certain officers. The director of accounts and reports shall prepare and prescribe forms for the annual budgets of all taxing subdivisions or municipalities of the state. Such forms shall show the information required by this act and by K.S.A. 1973 Supp. 79-4401 *et seq.* [\*], necessary and proper to fully disclose complete information as to the financial condition of such taxing subdivision or municipality, and the receipts and expenditures thereof, both past and anticipated. All such budget and tax levy forms shall be printed by the director of printing and in such quantity as required by the director. The director shall deliver the forms for all school districts to the clerk of the board of education of each school district. The forms for all other taxing subdivisions or municipalities of the state shall be delivered by the director to the county clerk of each county, who shall immediately deliver the same to the presiding officer of the governing body of the said respective taxing subdivisions or municipalities within the county. Whenever in article 29 of chapter 79 of Kansas Statutes Annotated the words state auditor or auditor of state, or words of like effect, occur, the same shall mean director of accounts and reports.

**History:** L. 1933, ch. 316, § 2; L. 1933, ch. 121, § 2 (Special Session); L. 1941, ch. 377, § 2; L. 1969, ch. 310, § 60; L. 1970, ch. 386, § 1; L. 1971, ch. 185, § 20; L. 1974, ch. 364, § 29; Jan. 13, 1975.

**79-2927.** Itemized budget; parallel columns showing corresponding items and rev-

## THE CASH-BASIS LAW AND THE BUDGET LAW

enue; non-appropriated balances; balanced budget required. The governing body of each taxing subdivision or municipality shall meet not later than the first day of August of each year, and shall prepare in writing on forms furnished by the director of accounts and reports a budget itemized and classified by funds and showing amounts to be raised by taxation and from other sources for the ensuing budget year. The budget shall show in parallel columns all amounts and items to be expended for the ensuing budget year and the amounts appropriated for corresponding or other items during the current budget year and amounts expended for corresponding or other items during the preceding budget year. The budget for each fund shall not include any item for sundry or miscellaneous purposes in excess of 10% of the total. Except for school districts, municipal universities and community colleges, the budget for each fund may include a non-appropriated balance of not to exceed 5% of the total of each fund.

The budget shall show in parallel columns the amount of revenue actually received from taxation and from other sources, with the amount from each source separately stated for the preceding budget year and the amount actually received and estimated to be received from taxation and from sources other than direct taxation with the amount for each source separately stated for the current budget year and also the amount estimated to be received during the ensuing budget year, with the amount estimated to be received from each source separately stated. The budget of expenditures for each fund shall balance with the budget of revenues for such fund and that portion of the budget of revenues to be derived from ad valorem property taxation shall not exceed the amount of tax which can be raised by any fund limit or aggregate limit placed upon such fund.

History: L. 1933, ch. 316, § 3; L. 1941, ch. 377, § 3; L. 1970, ch. 387, § 1; L. 1989, ch. 295, § 1; July 1.

**79-2929.** Proposed budget; amendments; public hearing; notice, publication and contents. Prior to the filing of the adopted budget with the county clerk, the governing body of each taxing or political subdivision or municipality shall meet for the purpose of answering and hearing objections of taxpayers relating to the proposed budget and for the purpose of considering amendments to such proposed budget. The governing body shall give at least 10 days' notice of the time and place of the

meeting by publication in a weekly or daily newspaper of the county having a general circulation therein. Such notice shall include the proposed budget and shall set out all essential items in the budget except such groupings as designated by the director of accounts and reports on a special publication form prescribed by the director of accounts and reports and furnished with the regular budget form. The notice of a governing body of any taxing subdivision or municipality having an annual expenditure of \$500 or less shall specify the time and place of the meeting required by this section but shall not be required to include the proposed budget of such taxing subdivision or municipality.

History: L. 1933, ch. 316, § 5; L. 1941, ch. 377, § 4; L. 1970, ch. 387, § 2; L. 1978, ch. 402, § 1; L. 1981, ch. 173, § 79; July 1.

**79-2930.** Submission of adopted budgets and additional information pertaining thereto to county clerk; duties of county clerk; limitation on taxes levied, exception. (a) Two copies of the budget certificate giving the amount of ad valorem tax to be levied and the total amount of the adopted budget of expenditures by fund, along with itemized budget forms for each and every fund and proof of publication of the notice of budget hearing containing the budget summary shall be presented to the county clerk within the time prescribed by K.S.A. 79-1801 as amended. Where action has been taken under any statute to increase the amount of tax to be levied authorized by law, a statement showing the increased amount or tax levy rate voted, or a copy of the charter resolution or ordinance making the change, shall be attached to the budget each year the change is in effect.

(b) The county clerk shall make any reductions to the ad valorem tax to be levied, compute the tax levy rates based on the final equalized assessed valuation, and enter such on the budget certificate before attesting the budget. A copy of all budgets for taxing subdivisions of the county, properly attested, shall be filed with the director of accounts and reports, along with a copy of the tax levy rate summary required of the county treasurer by K.S.A. 79-2002, and amendments thereto.

(c) Each fund of the adopted budget certified to the county clerk in no event shall exceed the amount of ad valorem tax to be levied and the proposed expenditures of such fund in the proposed budget as originally published. The governing body of each taxing subdivision shall not certify an amount of ad

## THE CASH-BASIS LAW AND THE BUDGET LAW

valorem taxes to be levied that is in excess of any tax levy rate or amount limitations or any aggregate tax levy limitations. The governing bodies, in fixing the amount may take into consideration and make allowance for the taxes which may not be paid, such allowance, however, shall not exceed by more than 5% the percentage of delinquency for the preceding tax year.

**History:** L. 1933, ch. 316, § 6; L. 1941, ch. 377, § 5; L. 1970, ch. 387, § 3; L. 1974, ch. 364, § 23; L. 1981, ch. 379, § 5; July 1.

**79-2933.** Time for budget hearing; adoption; validity of levies. The hearing herein required to be held upon all budgets by all taxing subdivisions or municipalities of the state shall be held not less than ten (10) days prior to the date on which they shall certify their annual levies to the county clerk as required by law. After such hearing the budget shall be adopted or amended and adopted as amended, but no levy shall be made until and unless a budget is prepared, published and filed, but no levy of taxes shall be invalidated because of any insufficiency, informality, or delay in preparing, publishing and filing said budget.

**History:** L. 1933, ch. 316, § 9; L. 1941, ch. 377, § 8; L. 1970, ch. 387, § 4; March 13.

**79-2934.** Funds appropriated by budget; balances; duties of clerks and officers; distribution of tax proceeds. The budget as approved and filed with the county clerk for each year shall constitute and shall hereafter be declared to be an appropriation for each fund, and the appropriation thus made shall not be used for any other purpose. No money in any fund shall be used to pay for any indebtedness created in excess of the total amount of the adopted budget of expenditures for such fund. Any balance remaining in such fund at the end of the current budget year shall be carried forward to the credit of the fund for the ensuing budget year. The clerk or secretary of each taxing subdivision or municipality shall open and keep an account of each fund, showing the total amount appropriated for each fund, and shall charge such appropriation with the amount of any indebtedness created at the time such indebtedness is incurred. If any indebtedness is reimbursed during the current budget year and the reimbursement is in excess of the amount which was shown as reimbursed expense in the budget of revenues for the current budget year, the charge made shall be reduced by the amount of the reimbursement.

No part of any fund shall be diverted to any other fund, whether before or after the distribution of taxes by the county treasurer, except as provided by law. The county treasurer shall distribute the proceeds of the taxes levied by each taxing subdivision in the manner provided by K.S.A. 12-1678a, and amendments thereto.

**History:** L. 1933, ch. 316, § 10; L. 1941, ch. 377, § 9; L. 1945, ch. 363, § 1; L. 1970, ch. 387, § 5; L. 1983, ch. 319, § 3; July 1.

**79-2935.** Creation of indebtedness in excess of budget unlawful; exceptions. It shall be unlawful for the governing body of any taxing subdivision or municipality in any budget year to create an indebtedness in any manner or in any fund after the total indebtedness created against such fund shall equal the total amount of the adopted budget of expenditures for such fund for that budget year. Any indebtedness incurred by the governing body or any officer or officers of such taxing subdivision or municipality in excess of said amount shall be void as against such taxing subdivision or municipality: *Provided*, That indebtedness may be created in excess of the total amount of the adopted budget of expenditures for the current budget year only when payment has been authorized by a vote of the municipality, or when provision has been made for payment by the issuance of bonds, or when provision has been made for payment by the issuance of warrants authorized by the commission in accordance with the provisions of K.S.A. 79-2938, 79-2939 and 79-2940.

**History:** L. 1933, ch. 316, § 11; L. 1941, ch. 377, § 10; June 30.

**79-2936.** Removal from office for violation. Any member of the governing body, or any other officer of any taxing subdivision or municipality of the state, who violates any of the provisions of this act shall be subject to removal from office.

**History:** L. 1933, ch. 316, § 12; L. 1941, ch. 377, § 14; June 30.



**CITY OF WICHITA 1993 / 94 ANNUAL BUDGET**

**THE WICHITA STATE UNIVERSITY BOARD OF TRUSTEES  
WICHITA/SEDGWICK COUNTY 1.5 MILL LEVY BUDGET**

	1993 PROPOSED		
	CITY	COUNTY	TOTAL
<b>REVENUES</b>	2,507,096	1,121,239	3,628,335
<b>EXPENDITURES</b>			
<b>CAPITAL IMPROVEMENT</b>			
Debt Service	372,379	168,005	540,384
Grant for Police Substation	68,910	31,090	100,000
	441,289	199,095	640,384
<b>STUDENT SUPPORT</b>			
Undergraduate Support	319,742	144,258	464,000
Urban Assistantships	33,077	14,923	48,000
Graduate Fellowships	84,966	38,334	123,300
Graduate Scholarships	37,900	17,100	55,000
Student Loan Fund	10,337	4,663	15,000
Enrollment Services	68,910	31,090	100,000
	554,932	250,368	805,300
<b>ECONOMIC &amp; COMMUNITY DEVELOPMENT</b>			
Interns City/County	38,000	38,000	76,000
Adult-Continuing Education	24,119	10,881	35,000
Business & Economic Research	36,178	16,322	52,500
City Government Services	60,000	0	60,000
Center for Urban Studies	118,043	53,257	171,300
Wichita Assemblies	34,455	15,545	50,000
KMUW - Audio Reader	13,437	6,063	19,500
Lake Afton Observatory	34,172	15,418	49,590
Cooperative Education	27,564	12,436	40,000
County Government Services	0	25,000	25,000
Center for Technology	3,446	1,554	
Urban Extension	27,564	12,436	40,000
Urban Archaeologist	0	0	0
	416,978	206,912	623,890
<b>FACULTY RESEARCH &amp; SERVICES</b>			
Faculty & Program Development	298,514	134,680	433,194
Faculty Professorships	24,808	11,192	36,000
Academic Resource Development	24,119	10,881	35,000
Retirement Supplement	19,473	10,527	30,000
	366,914	167,280	534,194
<b>UNIVERSITY SUPPORT</b>			
Organization & Development	129,712	50,288	180,000
Federal Relations	17,228	7,772	25,000
Building Insurance	22,740	10,260	33,000
Campus/Facilities Development	517,514	233,486	751,000
Contingency	49,660	0	49,660
	736,854	301,806	1,038,660
<b>TOTAL EXPENDITURES</b>	2,516,967	1,125,461	3,642,428

This budget is based on 1992 City/County assessed valuation.

CITY OF WICHITA 1993 / 94 ANNUAL BUDGET

FEDERAL/STATE OUTSIDE FUNDING BY DEPARTMENT

DEPARTMENT	FUNDING SOURCE	PROGRAM/PROJECT	CONTRACT YEAR	BUDGET	(FTE)
CITY MANAGER	CDBG	Blight Removal Program	07/01/92-06/30/93	\$ 20,000	0.00
	CDBG	Citizen Participation Org. (CPO)	07/01/92-06/30/93	203,000	4.00
	CDBG	Neighborhood Improvement Services	07/01/92-06/30/93	250,000	5.00
	CDBG	Emergency Deferred Loans/Grants	07/01/92-06/30/93	100,000	0.00
	CDBG	Paint Grants	07/01/92-06/30/93	15,000	0.00
	CDBG	Employment & Training Center	07/01/92-06/30/93	195,000	0.00
	CDBG	Northeast Boys & Girls Club Facility	07/01/92-06/30/93	100,000	0.00
	HOME	*Deferred Loans			
	HOME	*Homesteading Program			
	HOME	*Rental Rehabilitation			
		*These activities are funded from HOME			
		Investments Partnership (Human Services)		-----	----
		TOTAL CITY MANAGER		\$ 863,000	9.00
FINANCE	CDBG	Program Management	10/01/92-09/30/93	\$ 101,807	1.78
	CDBG	Administrative Charges	07/01/92-06/30/93	35,000	0.00
		TOTAL FINANCE DEPARTMENT		\$ 136,807	1.78
HEALTH DEPT.	KDHE	33/50 Environmental Health	01/01/92-12/31/92	\$ 40,000	0.00
	KHDE	Adolescent Health Project	07/01/92-06/30/93	88,209	2.00
	DOE/SRS	Adult Care Fees	07/01/92-06/30/93	17,662	0.00
	KDHE	AIDS Counseling & Testing	07/01/92-06/30/93	20,500	0.00
	KDHE	AIDS HE/RR	07/01/92-06/30/93	20,000	0.52
	EPA	Air Pollution Control	10/01/91-09/30/92	129,500	3.00
	EPA	Air Toxics	01/01/91-12/31/92	16,010	0.00
	LIQUOR TAX	Alcohol Tax	01/01/93-12/31/93	93,040	2.00
	SRS/ADAS	Alcoholism & Family Counseling	07/01/92-06/30/93	72,491	4.00
	KDHE	Cardiovascular Risk RD	07/01/92-06/30/93	9,120	0.00
	KDHE	Child Care Contract	07/01/92-06/30/93	132,921	3.73
	CDBG	Colvin Health Station	01/01/93-12/31/93	42,000	1.26
	KDHE	Commodity Surplus Food	07/01/92-06/30/93	33,000	0.50
	KDHE	Environmental Service	07/01/91-06/30/92	125,000	3.00
	KDHE	Family Planning	07/01/92-06/30/93	172,721	4.70
	KDHE	General Health Services (Formula)	07/01/92-06/30/93	301,935	11.50
	KHDE	Hazardous Waste Inspection	04/01/92-12/31/93	50,000	0.00
	KDHE	Healthy Start Program	07/01/92-06/30/93	103,530	3.83
	HUNTER CLINIC	Homeless Clinic	05/01/92-10/31/92	20,000	0.50
	KDHE	Immunization	01/01/92-12/31/92	21,000	1.00
	SRS	Indochinese Health Screening	10/01/91-09/30/92	16,960	0.00
	OSDH	Influenza Surveillance	04/01/92-03/31/93	12,504	0.00
	KDHE	Maternal & Child Health Program	07/01/92-06/30/93	145,155	4.67
	KDHE	Maternal & Infant Program	07/01/92-06/30/93	439,843	10.65
	CDBG	Northeast Health Services	01/01/93-12/31/93	17,000	0.64
	KDHE	Primary Care	07/01/92-06/30/93	120,000	4.00
	KHDE	Refugee Health Assessment	07/01/92-06/30/93	40,669	1.00

CITY OF WICHITA 1993/94 ANNUAL BUDGET

FEDERAL/STATE OUTSIDE FUNDING BY DEPARTMENT

DEPARTMENT	FUNDING SOURCE	PROGRAM/PROJECT	CONTRACT YEAR	BUDGET	(FTE)
HEALTH DEPT.	KDHE	STD	07/01/92-06/30/93	39,019	2.10
	KDHE	STD AIDS Intervention	01/01/92-06/30/92	13,150	0.71
	USDA	WIC Supplemental Food Program	07/01/92-06/30/93	784,899	24.50
	TOTAL HEALTH DEPARTMENT			\$ 3,137,838	64.60
HUMAN SERVICES	KDHR/DOL	JTPA IIA Employment and Training	07/01/92-06/30/93	\$ 1,074,542	10.00
	KDHR/DOL	JTPA IIB Summer Youth Employment	10/01/92-09/30/93	628,166	1.00
	KDHR/DOL	JTPA IIA Incentive	07/01/92-06/30/93	40,000	0.00
	EOP/HHS	Community Services Block Grant	07/01/92-06/30/93	557,924	9.60
	CDBG	Credit Counseling Program	07/01/92-06/30/93	30,000	1.00
	CDBG	HOME Housing Program Support	07/01/92-06/30/93	50,000	1.00
	HUD	HOME Investment Partnerships	07/01/92-06/30/93	1,680,000	0.00
	CDBG	Integrated Neighborhood Services	07/01/92-06/30/93	500,000	10.60
	CDBG	Summer Youth Employment	07/01/92-06/30/93	140,000	0.00
	SRS/HHS	Homeless	07/01/92-06/30/93	26,000	0.00
	HUD	Homeless	07/01/92-06/30/93	65,000	0.00
	HUD	Homeless	07/01/92-06/30/93	50,000	0.00
	CDBG	Home Energy Loan Program	07/01/92-06/30/93	37,968	2.10
	CDBG	Weatherization Assistance	07/01/92-06/30/93	82,000	1.71
	KCC	Energy Consulting Program	07/01/92-06/30/93	36,000	0.95
	DOE/SRS	Exxon Oil Overcharge Weatherization Assistance Program	04/01/92-03/31/93	178,096	6.00
	DOE/SRS	Stripper Well Oil Overcharge Weatherization Assistance Program	04/01/92-03/31/93	113,138	1.40
	DOE	Weatherization Assistance Program	04/01/92-03/31/93	236,927	4.00
				5,525,761	49.36
HUMAN SERVICES	WICHITA HOUSING AUTHORITY				
	HUD	WHA Owned Units	01/01/92-12/31/92	\$ 1,664,940	22.90
	CDBG	Foundation Repair	07/01/92-06/30/93	120,000	0.00
	CDBG	Handicapped Accessibility	07/01/92-06/30/93	100,000	0.00
	CDBG	Lead-Based Paint Treatment	07/01/92-06/30/93	200,000	0.00
	HUD	*Comprehensive Improvement Assistance Program	10/91 to Completion		4.00
	HUD	*Development	12/88 to Completion		
	HUD	Section 8 - Existing	01/01/92-12/31/92	3,253,450	7.50
	HUD	Section 8 - Moderate Rehabilitation	01/01/92-12/31/92	306,730	0.70
	HUD	Section 8 - Voucher	01/01/92-12/31/92	2,339,050	2.90
	HUD	COMP Grant Application	10/01/92-09/30/95	1,088,132	1.00
	TOTAL HOUSING AUTHORITY			\$9,072,302	38.00
	TOTAL HUMAN SERVICES			\$14,598,063	87.36

CITY OF WICHITA 1993/94 ANNUAL BUDGET

FEDERAL/STATE OUTSIDE FUNDING BY DEPARTMENT

DEPARTMENT	FUNDING SOURCE	PROGRAM/PROJECT	CONTRACT YEAR	BUDGET	(FTE)
LAW	HUD	Domestic Violence	10/01/92-09/30/93	\$ 83,333	2.00
		TOTAL LAW DEPARTMENT		\$ 83,333	2.00
LIBRARY	FED/State	Blind & Physically Handicapped	10/01/92-09/30/93	\$ 77,781	2.70
	FED/State	Institutional Film Service	10/01/92-09/30/93	10,000	0.00
	FED/State	South Central KS Library System	10/01/92-09/30/93	46,738	0.00
	FED/State	State Grants-In-Aid	10/01/92-09/30/93	140,790	3.00
	FED/State	Major Urban Resources Grant	10/01/92-09/30/93	30,980	0.00
	State	Inter-Library Loan Development	07/01/92-06/30/93	96,750	0.00
	State	Services to Older Americans	10/01/92-09/30/93	10,000	0.00
		TOTAL LIBRARY		\$ 413,039	5.70
MTA	UMTA	Operating Budget	01/01/93-12/31/93	\$ 2,003,990	99.00
	FTA/KCC	1992 ADA Planning	07/01/92-06/30/93	25,000	1.00
	FTA/State	1992 - 5 Replacement Vans	07/01/92-06/30/93	155,000	
	FTA	1992-94 Rehab to 6 Coaches	07/01/92-06/30/95	2,080,000	
		TOTAL MTA		\$ 4,263,990	100.00
MUNICIPAL COURT	HUD	Domestic Violence	10/01/92-09/30/93	83,333	1.00
		TOTAL MUNICIPAL COURT		83,333	1.00
PARK	CDBG	Grove Park Expansion	07/01/91-06/30/93	\$ 115,000	0.00
	CDBG	Hispanic Multipurpose Center	07/01/92-06/30/93	200,000	0.00
		TOTAL PARK		315,000	0.00
PLANNING	UNIFIED WORK PROGRAM				
	FAA	Transportation Planning	07/01/92-06/30/93	\$ 27,400	1.19
	UMTA	Section 8	07/01/92-06/30/93	35,600	1.05
	UMTA	Section 9	07/01/92-06/30/93	96,144	1.80
	FHWA	Transportation Planning	07/01/92-06/30/93	104,272	1.71
		TOTAL UNIFIED WORK PROGRAM		\$ 263,416	5.75

CITY OF WICHITA 1993/94 ANNUAL BUDGET

FEDERAL/STATE OUTSIDE FUNDING BY DEPARTMENT

DEPARTMENT	FUNDING SOURCE	PROGRAM/PROJECT	CONTRACT YEAR	BUDGET	(FTE)
PLANNING	CDBG	Historic Preservation	07/01/92-06/30/93	48,000	1.00
	CDBG	Mandated CDBG Activities	07/01/92-06/30/93	10,000	0.20
	TOTAL CDBG			\$ 58,000	1.20
	Ks. St.				
	Hist. Society	Historic Resource Survey	07/01/92-06/30/93	\$ 14,520	0.00
	TOTAL PLANNING DEPARTMENT			\$ 335,936	6.95
POLICE	HUD	Domestic Violence	10/01/92-09/30/93	\$ 83,333	3.00
	BJA	DARE Grant	07/01/92-06/30/93	92,100	
	BJA	Drug Abuse	07/01/92-06/30/93	699,000	16.00
	TOTAL POLICE DEPARTMENT			\$ 874,433	19
PUBLIC WORKS	CDBG	Fairview Subdivision	07/01/92-06/30/93	\$ 125,000	0.08
	CDBG	Sidewalk Improvements	07/01/92-06/30/93	50,000	0.00
	CDBG	Street Improvements	07/01/92-06/30/93	100,000	0.00
	TOTAL PUBLIC WORKS			\$ 275,000	0.08
ALL DEPARTMENTS	GRAND TOTAL			\$25,379,772	297.47
				=====	=====

JTPA - Job Training Partnership Act  
 CSBG - Community Services Block Grant  
 CDBG - Community Development Block Grant  
 ISAP - Indigent Sanitation Assistance Program  
 HHS - U.S. Department of Health and Human Services  
 SRS - State Department of Social and Rehabilitation Services  
 HUD - U.S. Department of Housing and Urban Development  
 KDHE - Kansas Department of Health and Environment  
 KDOT - Kansas Department of Transportation  
 DOE - U.S. Department of Energy  
 KCC - Kansas Corporation Commission  
 FAA - Federal Aviation Administration (Department of Transportation)  
 UMTA - Urban Mass Transit Administration (Department of Transportation)  
 FHWA - Federal Highway Administration  
 BJA - Bureau of Justice Assistance  
 OSDH - Oklahoma State Department of Health

CITY OF WICHITA 1993/94 ANNUAL BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

R = REPLACEMENT; N = NEW

		1993 ADOPTED	1994 APPROVED
<b>FINANCE</b>			
R	4 Task pneumatic chairs w/arms	1,400	1,400
<b>TOTAL FINANCE</b>		1,400	1,400
<b>MUNICIPAL COURT</b>			
Clerk's Office			
R	1 Typewriter	550	550
N	1 Computer printer (laser)	1,100	0
R	2 Heavy-duty secretarial chairs	520	0
R	1 Heavy-duty secretarial chair	0	270
R	2 Secretarial pneumatic chairs	0	250
Subtotal		2,170	1,070
Probation Office			
R	1 Heavy-duty secretarial chair	280	280
Subtotal		280	280
Warrant Office			
R	1 Secretarial pneumatic chair	130	130
R	1 Typewriter	450	0
N	1 VT320 terminal	0	1,100
Subtotal		580	1,230
<b>TOTAL MUNICIPAL COURT</b>		3,030	2,580
<b>COMMUNITY FACILITIES</b>			
Century II			
R	1 Lighting control board	9,000	0
R	1 Portable man-lift	6,000	0
R	2 Pipe & drape curtains	2,000	0
R	1 Pipe & drape curtain	0	1,000
R	2 Vacuum sweepers	500	0
R	1 Typewriter	450	450
R	1 Carpet for Theater	0	3,550
R	2 Projection screens	0	2,200
R	30 Tables (66" round)	0	5,000
R	40 Tables (30" x 72")	0	2,800
R	1 Communication radio	0	750
R	6 Ticket office chairs	0	900
R	1 Management pneumatic chair w/arms	0	450
N	1 TV/VCR	0	850
Subtotal		17,950	17,950
Expo Hall			
N	1 Sound system (MR 203)	1,800	0
R	5 Artificial trees	810	0
R	13 Stage risers (4' x 8' x 32")	3,380	0

CITY OF WICHITA 1993 / 94 ANNUAL BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

R = REPLACEMENT; N = NEW

	1993 ADOPTED	1994 APPROVED
R Carpet (meeting room lobby)	11,000	0
R 70 Stacking chairs	0	3,370
R 1 Portable lectern	0	850
Subtotal	16,990	4,220
TOTAL COMMUNITY FACILITIES	34,940	22,170
FIRE		
Administration		
R 1 Window air conditioning units	480	480
R 6 Task/Sec pneumatic chairs	1,560	1,560
R 1 Low pressure air compressor	1,280	1,280
R 3 Lawn mowers	1,190	1,190
R 3 Refrigerators	1,440	1,440
R 2 Cooking ranges	1,200	1,200
N 1 Commercial carpet sweeper	290	290
Subtotal	7,440	7,440
Operations		
R 2 Rescue chain saws	950	950
R 2 Portable generators	1,480	1,480
N 1 Smoke generator	2,500	0
R 4 Slip-in pumps	28,800	0
R 3 Slip-in pumps	0	21,600
N 10 Portable radios and pagers	25,000	0
Subtotal	58,730	24,030
Prevention		
R 1 Dictaphone	800	0
R 1 Camera and accessories	580	580
R 1 Gas detector	1,810	0
Subtotal	3,190	580
TOTAL FIRE	69,360	32,050

POLICE

Field Services

N 2 Carpeting (Neighborhood centers)	8,340	0
N 2 Alarm systems (Neighborhood centers)	6,840	0
N 2 Garage door openers (Neighborhood centers)	600	0
N 2 Desks (Neighborhood centers)	1,200	0
N 2 Desk chairs (Neighborhood centers)	540	0
N 8 Waiting room chairs (Neighborhood centers)	800	0
N 2 File cabinets (Neighborhood centers)	540	0
N 2 Bookcases (Neighborhood centers)	500	0
N 2 Coat racks (Neighborhood centers)	100	0
N 2 Typewriters (Neighborhood centers)	1,100	0
N 2 Copy machines (Neighborhood centers)	2,000	0
N 2 Telephones (Neighborhood centers)	200	0
N 7 Marked patrol cars	124,600	0

CITY OF WICHITA 1993 / 94 ANNUAL BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

R = REPLACEMENT; N = NEW

		1993 ADOPTED	1994 APPROVED
N 12	Portable radios	29,720	0
N 15	Radio batteries	2,300	0
N 12	Lapel microphones	1,480	0
N 6	Radio chargers	2,150	0
Subtotal		183,010	0
Support Services			
N 37	Handguns	21,460	0
N 20	Handguns	0	11,600
N 25	Shotguns	22,600	22,600
Subtotal		44,060	34,200
TOTAL POLICE		227,070	34,200
=====			
EMERGENCY COMMUNICATIONS			
R 5	Task pneumatic chairs w/arms	2,000	2,000
N 1	Power supply	1,150	0
N 1	Radio testing equipment	930	0
N 1	Radio testing equipment (w/software)	0	2,130
TOTAL EMERGENCY COMMUNICATIONS		4,080	4,130
=====			
LIBRARY			
R 1	Schematic file cabinet	270	0
R 1	Lateral file cabinet	1,040	0
N 1	Laminator	1,390	0
N	Young adult display center	1,430	0
R 4	Book trucks	800	0
R	Workstation partitions	330	0
R 6	Task pneumatic chairs w/arms	2,100	0
R 4	Task pneumatic chairs w/arms	0	1,400
N 1	Bookcase (Rockwell)	300	0
R 2	Computer printers (matrix)	340	0
R 1	Computer (PC)	1,800	0
N 2	Compact disc players	400	0
R 2	Typewriters (public use)	900	0
R 5	Typewriters (public use)	0	2,250
R 1	Public access data base (ROLM)	0	4,690
R 1	Facsimile machine	0	1,500
R 2	Compact disc carousels (Planeview)	0	470
TOTAL LIBRARY		11,100	10,310
=====			
ART MUSEUM			
R 2	Security radios	750	750
N	Security vault improvements	1,000	1,000
N 2	Computer (PC)	5,590	0
N 2	Computer (PC)	0	4,040
N 1	Computer printer (matrix)	300	300
N 1	Computer printer (laser)	1,050	1,050
R 1	Security system (delivery van)	350	0
N 1	Power mitre saw	500	0
N 1	Photo lab print washer	500	0



CITY OF WICHITA 1993 / 94 ANNUAL BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

R = REPLACEMENT; N = NEW

			1993 ADOPTED	1994 APPROVED
R	1	Photo lab print dryer	1,200	0
N	1	Photo lab film dryer	870	0
R	1	Photo lab enlarger w/print head	0	3,860
N	1	Digital Thermohygrometer	550	0
R	1	Hypothermograph	0	1,200
N		Storage racks	500	0
N		Track lighting	4,500	0
N		Hearing impaired system (lecture hall)	1,000	0
N		Lecture hall dimmer system	600	0
R	1	Lecture hall curtain	0	5,000
N	1	Overhead projector	460	0
N	1	Laser pointer	250	0
N	1	Telephone headset	250	0
N	1	Handscanner	300	0
N	1	Exhaust fan	500	0
N	1	Sink basin (dock)	500	0
N		Emergency lighting	750	0
R	1	Pager	310	310
N	1	Delivery cart	350	0
R	1	Door exit alarm system	2,600	0
R	1	Door exit alarm system	0	3,000
R	4	Task pneumatic chairs w/arms	1,400	1,400
N		Signage (American Disabilities Act)	0	1,500
N	1	Flatfile (vault)	0	1,540
TOTAL ART MUSEUM			26,930	24,950

PUBLIC WORKS

Building Services

R	1	Key machine	530	0
R	1	Air Lift	0	2,000
R	1	Worm drive saw	0	200
R	1	Spray gun with cap	0	250
N	1	Upright vacuum	0	250
R	1	Volt meter	0	200
R	3	Aluminum scaffold planks	0	300
R	1	3/8" variable speed cordless drill	0	180
R	3	Heavy duty 1/2" hammer drill	0	330
Subtotal			530	3,710

Traffic Control Maintenance

R	1	Bench grinder	230	0
R	2	Controller cabinets	20,940	20,940
R	1	Gas powered drill	260	0
R	1	Hydraulic post equipment	4,820	0
R	2	Hydraulic sign equipment	0	9,310
N	1	Night light	3,880	0
N	1	Concrete saw	1,000	0
R	1	Power nailer	300	0
R	2	Traffic counters	3,600	3,600
N	1	Aerial bucket	15,000	15,000
Subtotal			50,030	48,850

CITY OF WICHITA 1993/94 ANNUAL BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

R = REPLACEMENT; N = NEW

		1993 ADOPTED	1994 APPROVED
<b>Street &amp; Road Maintenance</b>			
N	Equipment	125,000	125,000
N 1	Night light	0	10,000
<b>Subtotal</b>		<b>125,000</b>	<b>135,000</b>
<b>Street cleaning</b>			
N 1	Sidewalk cleaner	6,880	0
N 1	Air compressor	1,700	0
<b>Subtotal</b>		<b>8,580</b>	<b>0</b>
<b>Flood Control</b>			
R 4	Chain saws	540	0
<b>TOTAL PUBLIC WORKS</b>		<b>184,680</b>	<b>187,560</b>
<b>HEALTH</b>			
<b>Administration</b>			
R 2	Slide projector	500	0
N 1	Audioviewer	1,300	0
<b>Subtotal</b>		<b>1,800</b>	<b>0</b>
<b>Environmental Health</b>			
R 1	Computer printer (laser)	900	0
<b>Subtotal</b>		<b>900</b>	<b>0</b>
<b>Personal Health</b>			
R 2	Exam lights	950	0
R 1	VCR w/monitor	550	0
R 7	Task pneumatic chairs w/arms	1,380	1,380
R 2	Exam tables	0	1,500
<b>Subtotal</b>		<b>2,880</b>	<b>2,880</b>
<b>TOTAL HEALTH</b>		<b>5,580</b>	<b>2,880</b>
<b>HEALTH - ANIMAL CONTROL</b>			
N 1	Computer (PC)/modem/printer	2,500	0
R 1	Animal cage system	5,750	5,750
R 2	Secretarial pneumatic chairs	250	0
R 4	Task/Sec pneumatic chairs	0	650
R 1	Euthanasia cart	1,200	0
<b>TOTAL HEALTH - ANIMAL CONTROL</b>		<b>9,700</b>	<b>6,400</b>

CITY OF WICHITA 1993 / 94 ANNUAL BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

R = REPLACEMENT; N = NEW

		1993 ADOPTED	1994 APPROVED
PLANNING			
R	2	Computers (PC)	9,300
N		Microphone/speakers/mixers	1,760
TOTAL PLANNING		11,060	9,300
PARK			
Landscape and Forestry Basic Services			
R	10	Chainsaws (tree pruning)	3,000
R	1	Chainsaw (tree removal)	0
R	1	Brush chipper	17,050
R	1	Riding mower	0
Subtotal		20,050	19,800
Landscape and Forestry Contracted Services			
R	2	Trimmers	600
R	1	Edger	330
R	1	Back pack blower	310
R	1	Push mower	650
R	2	Push mowers	0
Subtotal		1,890	1,940
Maintenance			
R	1	Parking lot stripping machine	1,000
R	1	Concrete saw	1,000
R	1	Wire feed welder	2,000
R	1	Power hacksaw	2,600
R	7	String trimmers	1,995
R	7	String trimmers	0
N	1	Tractor mower	6,100
R	3	Edgers	1,125
R	3	Edgers	0
R	2	Terrace blades	1,400
R	2	Terrace blades	0
N	5	Back pack blowers	1,480
N	3	Back pack blowers	0
N	1	Sweeper attachment (skid loader)	4,700
R	2	Bench grinders	0
R	3	Chainsaws	0
R	1	Turf grass seeder	0
N	1	Sand-blaster	0
N	1	Generator	0
R	2	String trimmers	1,350
R		Miscellaneous maintenance equipment	0
Subtotal		24,750	19,310
TOTAL PARK		46,690	41,050

CITY OF WICHITA 1993 / 94 ANNUAL BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

R = REPLACEMENT; N = NEW

		1993 ADOPTED	1994 APPROVED
<b>SPECIAL ALCOHOL</b>			
N	1 Computer (PC)	2,080	0
<b>TOTAL SPECIAL ALCOHOL</b>		2,080	0
<b>CENTRAL INSPECTION</b>			
N	Data entry plus system (field use)	117,680	0
N	1 Computer enhancements	17,320	0
N	1 Computer enhancements	0	20,000
<b>TOTAL CENTRAL INSPECTION</b>		135,000	20,000
<b>AIRPORT</b>			
<b>Administration</b>			
N	2 Minivans	30,000	0
N	1 Computer (PC)/case/battery pack	4,790	4,790
N	1 Computer expansion chassis	1,340	1,340
N	1 Computer memory upgrade (8MB SIMM)	1,440	1,440
N	1 2MB SIMM (80NS)	1,520	1,520
N	1 Telecommunications equipment	6,660	6,660
<b>Subtotal</b>		45,750	15,750
<b>Airfield Maintenance</b>			
R	1 Handtools & toolbox	6,000	0
R	1 Utility truck	33,000	34,000
R	1 Riding mower	16,000	16,000
R	1 Plate compactor	0	1,200
R	1 Generator	2,500	0
N	1 Soft cut saw	3,600	0
N	1 Concrete mixer	3,600	0
R	1 Salt spreader	0	7,000
R	1 Welder	2,810	0
R	1 Power washer	0	3,400
R	2 Trailers	0	1,000
R	1 Pickup truck	18,500	17,000
N	1 Coolant reclaimer	3,400	0
N	1 Coolant reclaimer (R-12)	0	6,900
N	1 Air conditioning recycle kit	0	1,530
N	1 Telecommunications equipment	1,340	1,340
<b>Subtotal</b>		90,750	89,370
<b>Building Maintenance</b>			
N	1 Ultrasonic flow meter	6,700	0
N	1 Computer (lap top)	1,800	1,800
R	1 Pickup truck	0	15,000
R	Office furniture	1,200	1,200
R	1 Parts washer	2,200	0
R	1 Sandblaster	1,100	0
R	1 Plasma cutter	2,500	0
N	1 Coolant reclaimer	0	3,500
R	1 Soot vacuum	0	2,500
R	1 Electrical utility recharger	0	4,300

CITY OF WICHITA 1993/94 ANNUAL BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

R = REPLACEMENT; N = NEW

		1993 ADOPTED	1994 APPROVED
R 1	Wire/cable length meter	0	1,500
R 1	Power reporter	0	2,200
R 1	Opto-Isolator	0	2,810
N 1	Telecommunications equipment	4,690	4,690
N 1	2MB SIMMS (80NS)	1,520	1,520
Subtotal		21,710	41,020
Custodial			
R 1	Power sweeper	4,400	4,400
R 1	Carpet extractor	7,200	7,200
R 1	Floor buffer	1,500	1,500
Subtotal		13,100	13,100
Engineering			
N 1	Telecommunications equipment	2,900	2,900
Subtotal		2,900	2,900
Safety			
R 1	Patrol car	16,500	16,500
R 1	Telephone recorder	5,000	0
R 1	VCR/Projector	1,900	0
R 3	Radios	0	4,800
R 1	Floor buffer	0	1,000
R 30	Folding chairs	0	1,100
R 1	Telecommunications equipment	2,230	2,230
Subtotal		25,630	25,630
Jabara			
N 1	Water system	500	500
Subtotal		500	500
TOTAL AIRPORT		200,340	188,270
=====			
GOLF			
R 2	Retrofit pump stations	43,000	0
R 1	Renovate Clapp maintenance building	23,000	0
R 2	Portable air compressors	3,200	0
N 2	Top dressers	7,400	0
R 2	Greens mowers	21,900	0
N 1	Terra Care 320	4,000	0
R 4	Trucksters	0	30,000
R 4	Front deck rotary mowers	0	41,000
R 2	Green aerators	0	12,000
R 1	Tee mower	0	10,500
R 3	Greens sprayers	0	9,000
TOTAL GOLF		102,500	102,500
=====			

CITY OF WICHITA 1993 / 94 ANNUAL BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

R = REPLACEMENT; N = NEW

		1993 ADOPTED	1994 APPROVED
<b>MTA</b>			
R	1 Fuel tank	8,000	0
R	1 Service truck	4,400	0
N	1 Heavy duty fork-lift	5,000	0
R	2 Service automobiles	0	6,000
<b>TOTAL MTA</b>		17,400	6,000
<b>SEWER UTILITY</b>			
<b>Industrial Pretreatment Laboratory</b>			
N	1 Automatic sampler	5,000	0
N	1 Gas detector	2,100	0
N	1 Tecator distillation system	0	7,200
R	1 Chemical oxygen demand reactor	0	700
<b>Subtotal</b>		7,100	7,900
<b>Sewage Treatment</b>			
	Re-roof two digester covers	6,500	0
	Re-roof digester control building	16,600	0
	Concrete rehab Clarifiers #1 & #2	35,000	0
	Rehab sludge holding tank	0	4,000
R	1 Air conditioner condenser - Plant #1	3,300	0
R	1 Dump truck	36,000	0
R	1 Tractor w/mower attachment	13,000	0
R	1 Riding mower	0	15,000
R	4 Pickup trucks	38,200	0
R	1 Pickup truck	0	15,000
N	1 Portable/mobile radio	7,200	0
R	2 Laboratory chairs	800	0
R	2 Task/Sec pneumatic chairs	840	0
R	Small tools	750	0
R	1 Digital megohmmeter	550	0
R	1 Pressure washer	3,500	0
N	1 Infrared thermometer	2,000	0
N	1 Circuit tracer	450	0
N	1 Electric truck	0	7,000
<b>Subtotal</b>		164,690	41,000
<b>Sewer Maintenance</b>			
	Manhole adjustments	50,000	50,000
R	3 Pickup trucks	42,000	0
R	3 Flusher trucks	90,000	0
N	1 Flusher truck	30,000	0
R	1 Cleaner/vacuum truck	135,000	0
R	1 Cleaner truck	30,000	0
N	1 Cleaner truck	50,000	0
N	1 Dump truck	17,000	0
R	1 Water pump	5,000	0
R	1 Trash pump	2,000	0
R	2 Manhole blowers	1,800	0
R	3 Tap machines	5,000	0
R	2 Cleaner trucks	0	160,000
R	1 Televising/grouting truck	0	150,000
R	1 Flusher truck	0	35,000
R	1 Power rodder	0	20,000

CITY OF WICHITA 1993 / 94 ANNUAL BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

R = REPLACEMENT; N = NEW

	1993 ADOPTED	1994 APPROVED
R 3 Air compressors	0	45,000
R 1 Computer printer (matrix)	0	2,000
Subtotal	457,800	462,000
TOTAL SEWER UTILITY	629,590	510,900
-----		
Administration		
R 1 Typewriter	600	0
R 5 Computers (PC)	0	12,500
R 1 Computer printer (laser)	0	3,500
Subtotal	600	16,000
System Planning and Development		
R 1 Microfilm reader/printer	8,000	0
R 2 Electronic pipe locators	2,000	0
N 1 Storage cabinet	0	900
Subtotal	10,000	900
Customer Service		
R 2 Pick-up trucks	24,000	24,000
N 1 Water pump w/attachments	600	0
N 1 Water pump	0	440
Subtotal	24,600	24,440
Distribution		
Cash utility improvements	1,800,980	1,851,040
R 2 Dump trucks	76,400	0
R 3 Backhoes	128,530	0
R 1 Backhoe	0	42,500
R 1 Frontend loader	40,500	0
R 3 Air compressors	42,000	0
R 3 Air compressors	0	43,500
N 1 Dispatch desk console	1,750	0
R 1 Boring machine & hydraulic jack	20,580	0
R 4 Boring machines	0	14,000
R 1 Generator	1,350	0
R 2 Pavement breakers	1,750	0
R 2 Pavement breakers & rock drills	0	2,990
R 3 Tap machines	2,700	0
R 2 Tap machines	0	2,600
N 2 Electronic pipe locators	1,900	0
R Hydraulic shoring system	5,000	0
R 2 Water pumps	2,650	0
R 3 Water pumps	0	3,360
R 2 Step vans	0	72,940
R 1 Crane truck	0	74,970
R 1 Forklift	0	19,750
R 1 Welder	0	9,100
R 5 Trailers	0	57,900
N 1 Modular work station	0	1,650
Subtotal	2,126,090	2,196,300

CITY OF WICHITA 1993/94 ANNUAL BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

R = REPLACEMENT; N = NEW

		1993 ADOPTED	1994 APPROVED
<b>Production and Pumping</b>			
N	3 Chlorine detectors	6,500	0
R	1 Front-end loader	20,000	0
R	1 Riding mower	15,000	0
R	3 20" valves (Webb pump station)	12,000	0
R	3 Roof replacements (Equus wellfield)	45,000	0
R	1 Roof replacement (Cheney pump station)	0	10,000
	Paint 66" water line (over Arkansas river)	45,000	0
R	1 Digital megohmmeter	500	0
R	1 Technicon auto-analyzer	20,000	0
R	1 pH/Multi-analyzer	1,600	0
R	1 Automobile	0	14,000
R	3 Pickup trucks	0	37,000
R	1 Tractor w/mower	0	21,000
R	1 Well pulling rig	0	38,000
R	1 Water pump	0	10,000
R	1 Potassium permanganate feeder	0	18,000
	Paint elevated storage tank (18th & Roosevelt)	0	105,000
	Paint surge tanks	0	69,000
R	1 Floor buffer	0	2,000
R	1 Analytical balance (water lab)	0	4,100
R	1 Dishwasher (water lab)	0	13,500
R	1 Conductivity meter (water lab)	0	1,600
N	1 Desktop distiller (water lab)	0	400
<b>Subtotal</b>		<b>165,600</b>	<b>343,600</b>
<b>TOTAL WATER UTILITY</b>		<b>2,326,890</b>	<b>2,581,240</b>
<b>DATA CENTER</b>			
R	Network upgrade	32,000	0
N	Uptime enhancements	100,000	0
R	1 Rewire air handler/chiller	20,000	0
R	1 High speed printer	0	70,000
N	PRC forms conversion	0	50,000
R	Tools & equipment	500	500
<b>TOTAL DATA CENTER</b>		<b>152,500</b>	<b>120,500</b>
<b>FLEET AND BUILDINGS</b>			
R	Equipment and vehicles	2,525,000	2,575,500
<b>TOTAL FLEET AND BUILDINGS</b>		<b>2,525,000</b>	<b>2,575,500</b>
<b>SELF INSURANCE</b>			
<b>Workman's Compensation</b>			
N	Computer equipment/software	6,000	6,000
<b>Risk Management</b>			
N	Computer software	6,000	6,000



CITY OF WICHITA 1993/94 ANNUAL BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

R = REPLACEMENT; N = NEW

	1993 ADOPTED	1994 APPROVED
Safety Office		
N Computer software	3,000	3,000
TOTAL SELF INSURANCE	15,000	15,000

CITY OF WICHITA 1993/94 ANNUAL BUDGET

EXPLANATION OF "OTHER" ON LINE ITEM DETAIL PAGES OF THE 1993/94 ANNUAL BUDGET

	1991 Actual	1992 Adopted	1992 Revised	1993 Adopted	1994 Approved
<b>CITY COUNCIL</b>					
Community marketing (from T&C)	20,450	21,000	21,000	21,000	21,000
<b>TOTAL CITY COUNCIL</b>	<b>20,450</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>
<b>COMMUNITY FACILITIES</b>					
Omnisphere Clearing account	8,104	12,000	12,000	12,000	12,000
<b>TOTAL COMMUNITY FACILITIES</b>	<b>8,104</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
<b>FIRE</b>					
Prevention Computer system payment	0	31,190	31,190	31,190	25,570
<b>TOTAL FIRE</b>	<b>0</b>	<b>31,190</b>	<b>31,190</b>	<b>31,190</b>	<b>25,570</b>
<b>POLICE</b>					
Field Services Reserve unit	6,422	7,500	0	0	0
Investigations Exploited and miss. child.	15,000	15,000	15,000	15,000	15,000
Support services grant match	0	0	0	23,030	23,030
<b>TOTAL POLICE</b>	<b>21,422</b>	<b>22,500</b>	<b>15,000</b>	<b>38,030</b>	<b>38,030</b>
<b>EMERGENCY COMMUNICATIONS</b>					
Administration Emergency rep. contingency	0	15,000	15,000	15,000	15,000
<b>TOTAL EMERGENCY COMMUNICATIONS</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>LIBRARY</b>					
Transfer to GD&I	0	266,000	258,820	277,780	277,780
Branch relocation/remodeling	0	85,000	68,930	0	0
<b>TOTAL LIBRARY</b>	<b>0</b>	<b>351,000</b>	<b>327,750</b>	<b>277,780</b>	<b>277,780</b>
<b>HUMAN SERVICES</b>					
Discretionary monies	0	150,000	50,000	100,000	100,000
<b>TOTAL HUMAN SERVICES</b>	<b>0</b>	<b>150,000</b>	<b>50,000</b>	<b>100,000</b>	<b>100,000</b>

CITY OF WICHITA 1993/94 ANNUAL BUDGET

EXPLANATION OF "OTHER" ON LINE ITEM DETAIL PAGES OF THE 1993/94 ANNUAL BUDGET

	1991 Actual	1992 Adopted	1992 Revised	1993 Adopted	1994 Approved
<b>PUBLIC WORKS</b>					
City/County funds -					
Flood Control					
Noxious weed spraying	25,000	25,000	25,000	25,000	25,000
Mowing - Park Department	0	0	0	282,180	291,420
Subtotal	25,000	25,000	25,000	307,180	316,420
<b>General fund -</b>					
Building services					
Savings incentive	0	0	0	17,530	17,530
Snow Removal					
Contingency	0	90,000	76,390	64,080	56,700
Street Maintenance					
Contingency	0	131,600	131,600	0	0
Subtotal	0	221,600	207,990	81,610	74,230
<b>TOTAL PUBLIC WORKS</b>	<b>25,000</b>	<b>246,600</b>	<b>232,990</b>	<b>388,790</b>	<b>390,650</b>
<b>HEALTH</b>					
Administration					
Building and ground transfer	119,134	167,840	167,840	167,520	172,310
<b>TOTAL HEALTH</b>	<b>119,134</b>	<b>167,840</b>	<b>167,840</b>	<b>167,520</b>	<b>172,310</b>
<b>PLANNING</b>					
Administration					
Zoning ordinance rewrite	0	25,000	32,500	0	0
<b>TOTAL PLANNING</b>	<b>0</b>	<b>25,000</b>	<b>32,500</b>	<b>0</b>	<b>0</b>
<b>PARK</b>					
Landscape and Forestry					
Transfer to GF	32,300	0	0	0	0
Recreation					
Clearing account	95,223	118,500	113,500	100,620	100,620
Reserve for future programs	0	125,000	100,000	100,000	100,000
Subtotal	95,223	243,500	213,500	200,620	200,620
<b>TOTAL PARK</b>	<b>127,523</b>	<b>243,500</b>	<b>213,500</b>	<b>200,620</b>	<b>200,620</b>
<b>LANDFILL</b>					
Transf. to waste mgmt trust	800,000	500,000	500,000	300,000	350,000
Contingency	0	100,000	100,000	100,000	100,000
Debt service	116,000	111,000	111,000	106,640	102,000
<b>TOTAL LANDFILL</b>	<b>916,000</b>	<b>711,000</b>	<b>711,000</b>	<b>506,640</b>	<b>552,000</b>

CITY OF WICHITA 1993/94 ANNUAL BUDGET

EXPLANATION OF "OTHER" ON LINE ITEM DETAIL PAGES OF THE 1993/94 ANNUAL BUDGET

	1991 Actual	1992 Adopted	1992 Revised	1993 Adopted	1994 Approved
<b>CENTRAL INSPECTION</b>					
Transfers to General Fund					
Fire positions	100,020	100,360	100,360	104,310	104,310
City Manager	21,810	21,850	21,850	22,730	22,730
<b>TOTAL CENTRAL INSPECTION</b>	<b>121,830</b>	<b>122,210</b>	<b>122,210</b>	<b>127,040</b>	<b>127,040</b>
<b>AIRPORT</b>					
Debt service	4,710,475	5,091,270	4,162,160	2,967,960	3,125,850
<b>TOTAL AIRPORT</b>	<b>4,710,475</b>	<b>5,091,270</b>	<b>4,162,160</b>	<b>2,967,960</b>	<b>3,125,850</b>
<b>GOLF</b>					
Debt service	249,618	238,750	238,750	310,950	297,820
<b>TOTAL GOLF</b>	<b>249,618</b>	<b>238,750</b>	<b>238,750</b>	<b>310,950</b>	<b>297,820</b>
<b>METROPOLITAN TRANSIT AUTHORITY</b>					
Debt service	18,989	100,860	101,930	132,560	120,790
Contingency (Transit center)	0	25,000	25,000	90,000	90,000
<b>TOTAL MTA</b>	<b>18,989</b>	<b>125,860</b>	<b>126,930</b>	<b>222,560</b>	<b>210,790</b>
Note: For Water & Sewer Utility capital equipment see capital outlay list					
<b>SEWER UTILITY</b>					
Debt service	5,283,579	4,898,730	4,897,100	6,429,610	7,111,950
Engineering overhead transfer	0	0	67,580	67,580	67,580
Payment in lieu of taxes	782,450	860,900	860,900	961,000	1,016,000
Public service fee	0	0	0	172,000	172,000
Contingency	0	450,000	250,000	250,000	250,000
Capital outlay	541,234	2,362,500	847,760	629,590	510,900
<b>TOTAL SEWER UTILITY</b>	<b>6,607,263</b>	<b>8,572,130</b>	<b>6,923,340</b>	<b>8,509,780</b>	<b>9,128,430</b>
<b>WATER UTILITY</b>					
Debt service	2,832,600	7,148,090	7,148,090	7,971,570	7,117,190
Management Intern transfer	22,900	22,900	22,900	22,900	22,900
Fire mechanic transfer	32,000	32,000	32,000	32,000	32,000
Cross connection transfer	43,140	44,520	46,610	48,020	47,290
Engineering overhead transfer	67,580	67,580	67,580	67,580	67,580
Safety officer transfer	0	37,660	37,370	35,650	35,870
Resource conservation transfer	0	300,000	300,000	300,000	300,000
Payment in lieu of taxes	1,192,000	1,262,000	1,262,000	1,262,000	1,290,000
Public service fee	0	0	0	228,000	228,000
Contingency	0	250,000	100,000	130,000	130,000
Capital outlay	2,916,604	3,625,050	2,982,900	2,326,890	2,581,240
Water supply purchase	0	2,000,000	0	0	0
<b>TOTAL WATER UTILITY</b>	<b>7,106,824</b>	<b>14,789,800</b>	<b>11,999,450</b>	<b>12,424,610</b>	<b>11,852,070</b>

CITY OF WICHITA 1993 / 94 ANNUAL BUDGET

EXPLANATION OF "OTHER" ON LINE ITEM DETAIL PAGES OF THE 1993/94 ANNUAL BUDGET

	1991 Actual	1992 Adopted	1992 Revised	1993 Adopted	1994 Approved
<b>DATA CENTER</b>					
Note interest and debt payment	0	36,620	0	0	0
Debt service	1,145,886	1,134,700	1,146,900	1,136,170	520,890
Fixed asset system	0	0	262,000	140,210	48,810
Capitol projects mgmt system	0	0	0	21,810	21,810
Contingency	0	174,570	174,570	174,570	174,570
<b>TOTAL DATA CENTER</b>	<b>1,145,886</b>	<b>1,345,890</b>	<b>1,583,470</b>	<b>1,472,760</b>	<b>766,080</b>
<b>FLEET AND BUILDINGS</b>					
Central Maintenance Facility					
Debt service	43,099	41,090	41,090	39,600	37,920
<b>TOTAL FLEET AND BUILDINGS</b>	<b>43,099</b>	<b>41,090</b>	<b>41,090</b>	<b>39,600</b>	<b>37,920</b>
<b>SELF INSURANCE</b>					
Tort Management					
Tort liability claims	106,835	344,840	518,840	528,840	528,840
Group Health					
Premium refunds	0	6,000	6,000	6,000	6,000
Group Life					
Death benefits	431,389	400,000	450,000	450,000	450,000
Refunds	0	250	0	0	0
Transfer to Group Health	612,000	0	0	0	0
Risk Management					
Claims	5,000	0	0	0	0
Contingency	0	1,000,000	1,000,000	500,000	500,000
<b>TOTAL SELF INSURANCE</b>	<b>1,155,224</b>	<b>1,751,090</b>	<b>1,974,840</b>	<b>1,484,840</b>	<b>1,484,840</b>
<b>TELECOMMUNICATIONS</b>					
Contingency	0	50,000	50,000	33,710	34,380
Inventory	80,981	0	0	0	0
<b>TOTAL TELECOMMUNICATIONS</b>	<b>80,981</b>	<b>50,000</b>	<b>50,000</b>	<b>33,710</b>	<b>34,380</b>
<b>STATIONERY STORES</b>					
Stores					
Contingency	0	50,000	16,420	23,620	24,090
Inventory	412,591	0	0	0	0
Micrographics					
Contingency	0	50,000	12,650	18,440	18,860
Print Shop					
Contingency	0	0	44,010	57,990	58,740
Inventory	7,279	0	0	0	0
<b>TOTAL STATIONERY STORES</b>	<b>419,870</b>	<b>100,000</b>	<b>73,080</b>	<b>100,050</b>	<b>101,690</b>

CITY OF WICHITA 1993 / 94 ANNUAL BUDGET

POSITION INVENTORY: THREE-YEAR COMPARISON OF HEADCOUNT, FULL-TIME AND FULL-TIME EQUIVALENTS (LOCALLY FUNDED)

	1992 REVISED-----			1993 ADOPTED-----			1994 APPROVED-----		
	Hdcnt	FT	FTE	Hdcnt	FT	FTE	Hdcnt	FT	FTE
<b>GENERAL FUND</b>									
City Council	9	9	9.00	9	9	9.00	9	9	9.00
City Manager	8	8	8.00	8	8	8.00	8	8	8.00
General Government									
Personnel	17	17	17.00	17	17	17.00	17	17	17.00
Public & Intergvrnmntl Affairs									
Public Information	2	2	2.00	2	2	2.00	2	2	2.00
Intergovernmental Affairs	1	1	1.00	1	1	1.00	1	1	1.00
Economic Development	2	2	2.00	2	2	2.00	2	2	2.00
Total General Government	22	22	22.00	22	22	22.00	22	22	22.00
Department of Finance									
Director's Office									
Administration	5	5	5.00	5	5	5.00	5	5	5.00
Treasury	21	17	19.25	19	16	17.5	19	16	17.5
Financial Management									
Financial Planning and Research	8	8	8.00	8	8	8.00	8	8	8.00
Central Accounting	15	15	15.00	15	15	15.00	15	15	15.00
Special Assessments	6	6	6.00	6	6	6.00	6	6	6.00
Management Services									
Purchasing	9	8	8.50	9	8	8.50	9	8	8.50
Records	2	2	2.00	2	2	2.00	2	2	2.00
Benefits	2	2	2.00	2	2	2.00	2	2	2.00
Total Department of Finance	68	63	65.75	66	62	64.00	66	62	64.00
Law	25	20	22.50	22	20	21.00	22	20	21.00
Municipal Court									
Clerk's Office	43	43	43.00	42	42	42.00	42	42	42.00
Probation Office	18	18	18.00	18	18	18.00	18	18	18.00
Warrant Office	20	20	20.00	19	19	19.00	19	19	19.00
Total Municipal Court	81	81	81.00	79	79	79.00	79	79	79.00

CITY OF WICHITA 1993 / 94 ANNUAL BUDGET

POSITION INVENTORY: THREE-YEAR COMPARISON OF HEADCOUNT, FULL-TIME AND FULL-TIME EQUIVALENTS (LOCALLY FUNDED)

	1992 REVISED-----			1993 ADOPTED-----			1994 APPROVED-----		
	Hdent	FT	FTE	Hdent	FT	FTE	Hdent	FT	FTE
<b>Community Facilities</b>									
Century II	19	19	19.00	19	19	19.00	19	19	19.00
Expo Hall	6	6	6.00	8	5	6.50	8	5	6.50
Omnisphere	7	4	5.50	7	4	5.50	7	4	5.50
Historical Museum	1	1	1.00	1	1	1.00	1	1	1.00
<b>Total Community Facilities</b>	<b>33</b>	<b>30</b>	<b>31.50</b>	<b>35</b>	<b>29</b>	<b>32.00</b>	<b>35</b>	<b>29</b>	<b>32.00</b>
<b>Fire Department</b>									
Administration	19	19	19.00	19	19	19.00	19	19	19.00
Operations	347	347	347.00	345	345	345.00	345	345	345.00
Prevention	17	17	17.00	17	17	17.00	17	17	17.00
<b>Total Fire Department</b>	<b>383</b>	<b>383</b>	<b>383.00</b>	<b>381</b>	<b>381</b>	<b>381.00</b>	<b>381</b>	<b>381</b>	<b>381.00</b>
<b>Police Department</b>									
Field Services Bureau	376	376	376.00	401	401	401.00	401	401	401.00
Investigations Bureau	97	97	97.00	106	106	106.00	106	106	106.00
Support Services Bureau	140	140	140.00	147	147	147.00	147	147	147.00
<b>Total Police Department</b>	<b>613</b>	<b>613</b>	<b>613.00</b>	<b>654</b>	<b>654</b>	<b>654.00</b>	<b>654</b>	<b>654</b>	<b>654.00</b>
<b>Emergency Communications</b>									
Alarm Section	1	1	1.00	0	0	0.00	0	0	0.00
<b>Human Services</b>									
Citizen Rights and Services	5	5	5.00	5	5	5.00	5	5	5.00
Housing services	1	1	1.00	1	1	1.00	1	1	1.00
<b>Total Human Services</b>	<b>6</b>	<b>6</b>	<b>6.00</b>	<b>6</b>	<b>6</b>	<b>6.00</b>	<b>6</b>	<b>6</b>	<b>6.00</b>
<b>Public Works</b>									
Administration	5	5	5.00	5	5	5.00	5	5	5.00
Natural Resources	10	3	3.50	3	3	3.00	10	3	3.50
Fleet and Buildings	60	52	56.00	92	81	86.75	92	81	86.75
Engineering	99	91	93.00	99	91	93.00	99	91	93.00
Maintenance									
Noxious Weeds	2	2	2.00	0	0	0.00	0	0	0.00
Weed Mowing	18	9	13.50	0	0	0.00	0	0	0.00
Traffic Control	38	28	33.00	37	27	32.00	37	27	32.00
Street Maintenance	93	84	90.33	93	84	90.33	93	84	90.33
Street Cleaning	34	28	31.00	32	26	29.00	32	26	29.00
<b>Total Public Works</b>	<b>359</b>	<b>302</b>	<b>327.33</b>	<b>361</b>	<b>317</b>	<b>339.08</b>	<b>368</b>	<b>317</b>	<b>339.58</b>

CITY OF WICHITA 1993 / 94 ANNUAL BUDGET

POSITION INVENTORY: THREE-YEAR COMPARISON OF HEADCOUNT, FULL-TIME AND FULL-TIME EQUIVALENTS (LOCALLY FUNDED)

	1992 REVISED-----			1993 ADOPTED-----			1994 APPROVED-----		
	Hdcnt	FT	FTE	Hdcnt	FT	FTE	Hdcnt	FT	FTE
Community Health									
Lot Mowing/Pool Inspections	8	1	2.75	8	1	2.75	8	1	2.75
Animal Control	19	18	18.50	19	18	18.50	19	18	18.50
Total Community Health	27	19	21.25	27	19	21.25	27	19	21.25
Park Department									
Administration	10	10	10.00	10	10	10.00	10	10	10.00
Landscape and Forestry									
Basic Services	69	50	57.50	72	53	60.25	72	53	60.25
Contracted Services	12	4	7.00	12	4	7.00	12	4	7.00
Botanica	8	4	6.00	8	4	6.00	8	4	6.00
Park Maintenance	141	95	107.25	134	77	95.50	134	77	95.50
Recreation Programs	444	31	146.25	443	30	145.25	443	30	145.25
Total Park Department	684	194	334.00	679	178	324.00	679	178	324.00
Library	128	84	106.00	128	84	106.00	128	84	106.00
Art Museum	20	18	18.75	20	18	18.75	20	18	18.75
TOTAL GENERAL FUND	2467	1853	2050.08	2497	1886	2085.08	2504	1886	2085.58
SPECIAL REVENUE FUNDS									
Special Alcohol/Drug Funds									
Human Services	1	1	1.00	1	1	1.00	1	1	1.00
Landfill									
Public Works	4	4	4.00	4	4	4.00	4	4	4.00
Central Inspection	62	62	62.00	64	64	64.00	64	64	64.00
TOTAL SPECIAL REVENUE FUNDS	67	67	67.00	69	69	69.00	69	69	69.00
ENTERPRISE FUNDS									
Airport	110	106	106.50	110	106	106.50	110	106	106.50



CITY OF WICHITA 1993 / 94 ANNUAL BUDGET

POSITION INVENTORY: THREE-YEAR COMPARISON OF HEADCOUNT, FULL-TIME AND FULL-TIME EQUIVALENTS (LOCALLY FUNDED)

	1992 REVISED			1993 ADOPTED			1994 APPROVED		
	Hdcnt	FT	FTE	Hdcnt	FT	FTE	Hdcnt	FT	FTE
Golf Course System	48	14	29.75	48	14	29.75	48	14	29.75
Metropolitan Transit Authority									
Administration	13	13	13.00	12	12	12.00	12	12	12.00
Bus Operators	70	70	70.00	70	70	70.00	70	70	70.00
Maintenance personnel	16	16	16.00	16	16	16.00	16	16	16.00
Total Metropolitan Transit	99	99	99.00	98	98	98.00	98	98	98.00
Sewer Utility									
Sewage Treatment	69	69	69.00	70	70	70.00	70	70	70.00
Sewer Maintenance	88	88	88.00	90	90	90.00	90	90	90.00
Total Sewer Utility	157	157	157.00	160	160	160.00	160	160	160.00
Water Utility									
Administration	6	6	6.00	6	6	6.00	6	6	6.00
Customer Service	71	53	66.33	71	53	66.33	71	53	66.33
Transmission and Distribution	68	61	63.00	68	61	63.00	68	61	63.00
Production and Pumping	54	47	48.75	54	47	48.75	54	47	48.75
System Planning & Development	8	8	8.00	8	8	8.00	8	8	8.00
Total Water Utility	207	175	192.08	207	175	192.08	207	175	192.08
TOTAL ENTERPRISE FUNDS	621	551	584.33	623	553	586.33	623	553	586.33
INTERNAL SERVICE FUNDS									
Data Center	12	12	12.00	12	12	12.00	12	12	12.00
Fleet and Buildings	57	57	57.00	58	58	58.00	58	58	58.00
Self-Insurance Fund									
Risk Management	1	1	1.00	1	1	1.00	1	1	1.00
Safety Office	2	2	2.00	2	2	2.00	2	2	2.00
Total Self Insurance Fund	3	3	3.00	3	3	3.00	3	3	3.00

CITY OF WICHITA 1993 / 94 ANNUAL BUDGET

POSITION INVENTORY: THREE-YEAR COMPARISON OF HEADCOUNT, FULL-TIME AND FULL-TIME EQUIVALENTS (LOCALLY FUNDED)

	1992 REVISED-----			1993 ADOPTED-----			1994 APPROVED-----		
	Hdcnt	FT	FTE	Hdcnt	FT	FTE	Hdcnt	FT	FTE
Stationery Stores	7	7	7.00	7	7	7.00	7	7	7.00
	=====			=====			=====		
TOTAL INTERNAL SERVICE FUNDS	79	79	79.00	80	80	80.00	80	80	80.00
	=====			=====			=====		
CITY-COUNTY FUNDS									
Emergency Communications	57	57	57.00	62	62	62.00	62	62	62.00
	=====			=====			=====		
Flood Control	24	19	21.50	15	15	15.00	15	15	15.00
	=====			=====			=====		
Community Health									
Administration	12	12	12.00	13	13	13.00	13	13	13.00
Environmental Health	24	24	24.00	24	24	24.00	24	24	24.00
Water Quality Cross Connection	1	1	1.00	1	1	1.00	1	1	1.00
Personal Health	34	34	34.00	32	32	32.00	32	32	32.00
	-----			-----			-----		
Total Community Health	71	71	71.00	70	70	70.00	70	70	70.00
	=====			=====			=====		
Metropolitan Area Planning	23	23	23.00	23	23	23.00	23	23	23.00
	=====			=====			=====		
TOTAL CITY-COUNTY FUNDS	175	170	172.50	170	170	170.00	170	170	170.00
	=====			=====			=====		
TOTAL LOCALLY FUNDED POSITIONS	3409	2720	2952.91	3439	2758	2990.41	3446	2758	2990.91
	=====			=====			=====		

NOTES

## CITY OF WICHITA 1993/94 ANNUAL BUDGET

## SCHEDULE OF EMPLOYEE COMPENSATION IN BIWEEKLY AMOUNTS (FULL-TIME POSITIONS)

Range	A	B	C	D	E	F
1992 SALARY RATES:						
606	5.3522	5.5967	5.8524	6.1199	6.3996	6.6918
607	5.5332	5.7907	6.0602	6.3424	6.6376	6.9462
608	5.7250	5.9964	6.2806	6.5785	6.8903	7.2161
609	5.9291	6.2149	6.5143	6.8284	7.1574	7.5022
610	6.1443	6.4455	6.7612	7.0926	7.4400	7.8056
611	6.3731	6.6908	7.0243	7.3745	7.7421	8.1269
612	6.6155	6.9500	7.3016	7.6709	8.0588	8.4670
613	6.8725	7.2256	7.5969	7.9871	8.3975	8.8284
614	7.1450	7.5173	7.9089	8.3211	8.7548	9.2112
615	7.4340	7.8267	8.2403	8.6757	9.1342	9.6168
616	7.7400	8.1539	8.5904	9.0498	9.5344	10.0467
617	8.0639	8.5012	8.9623	9.4485	9.9610	10.5030
618	8.4080	8.8702	9.3580	9.8725	10.4152	10.9858
619	8.7727	9.2602	9.7751	10.3185	10.8921	11.4978
620	9.1589	9.6736	10.2172	10.7915	11.3980	12.0411
621	9.5684	10.1124	10.6876	11.2954	11.9377	12.6162
622	10.0029	10.5773	11.1846	11.8268	12.5058	13.2263
623	10.4627	11.0698	11.7123	12.3919	13.1110	13.8730
624	10.9503	11.5924	12.2722	12.9918	13.7536	14.5585
625	11.4677	12.1458	12.8640	13.6246	14.4302	15.2849
626	12.0156	12.7325	13.4925	14.2976	15.1509	16.0550
627	12.5965	13.3550	14.1592	15.0119	15.9159	16.8712
691						
24 hour	7.4734	7.9071	8.3659	8.8514	9.3650	9.9093
40 hour	10.4627	11.0698	11.7123	12.3919	13.1110	13.8730
692						
24 hour	8.1912	8.6755	9.1885	9.7318	10.3703	10.9178
40 hour	11.4677	12.1458	12.8640	13.6246	14.4302	15.2849
693						
24 hour	8.5825	9.9047	9.6375	10.2126	10.8221	11.4679
40 hour	12.0156	12.7325	13.4925	14.2976	15.1509	16.0550
694						
24 hour	8.9975	9.5393	10.1136	10.7228	11.3685	12.0508
40 hour	12.9565	13.3550	14.1592	15.0119	15.9159	16.8712
721	9.7401	10.2958	10.8832	11.5041	12.1604	12.8545
722	10.4148	11.0178	11.6559	12.3309	13.0450	13.7990
723	10.8989	11.5359	12.2101	12.9237	13.6793	14.4788
724	11.4115	12.0847	12.7978	13.5529	14.3524	15.1997
725	11.2519	11.9211	12.6304	13.3817	14.1718	15.0246
726	12.5312	13.2835	14.0810	14.9264	15.8225	16.7731
821	9.7872					
824	11.8467	12.5233	13.2397	13.9983	14.8019	15.6533
891						
24 hour	7.7465	8.1793	8.6374	9.1219	9.6344	10.1755
40 hour	10.8451	11.4510	12.0924	12.7707	13.4882	14.2457
892						
24 hour	8.4619	8.8452	9.4569	9.9988	10.5728	11.1809
40 hour	11.8467	12.5233	13.2397	13.9983	14.8019	15.6533

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CITY OF WICHITA 1993 / 94 ANNUAL BUDGET

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SCHEDULE OF EMPLOYEE COMPENSATION IN BIWEEKLY AMOUNTS (FULL-TIME POSITIONS)

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1992 SALARY RATES:

Management Pay Plan

Grade	Minimum	Midpoint	Maximum
010	32,137	40,171	48,205
009	34,547	43,184	51,820
008	37,138	43,423	55,707
007	39,923	49,904	59,885
006	42,917	53,647	64,376
005	46,136	57,671	69,204
004	49,596	61,996	74,396
003	53,316	66,646	79,974
002	57,315	71,644	85,973
001	61,614	77,017	92,421
091	43,500	54,339	65,178

Exempt Pay Plan

Grade	Minimum	Midpoint	Maximum
120	21,500	25,800	30,100
119	23,005	27,606	32,207
118	24,615	29,538	34,462
117	26,338	31,606	36,874
116	28,182	33,819	39,455
115	30,155	36,186	42,217
114	32,266	38,719	45,172
113	34,524	41,429	48,334
112	36,941	44,329	51,718
111	39,527	47,432	55,338

Exempt Commissioned Plan

Grade	Minimum	Midpoint	Maximum
727	26,700	31,243	35,787
728	28,009	32,818	37,628
729	29,397	34,487	39,578
730	30,095	35,463	40,831
731	31,654	37,339	43,023
732	33,007	39,327	45,327
827	26,700	31,243	35,787
828	28,009	32,818	37,628
829	29,397	34,487	39,578
830	30,095	35,463	40,831
831	31,654	37,339	43,023
832	33,007	39,327	45,327

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CITY OF WICHITA 1993/94 ANNUAL BUDGET

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EMPLOYEE BENEFITS

Social Security (FICA)

Social Security contribution rates are established by the Federal government. Equal shares (percent of salary) are paid by the employer (7.65%) and the employee (7.65%). The rate is applied only to the first \$55,500 on an employee's salary. For commissioned Police and Fire employees (since April 1, 1986) the City budgets 1.45% (Medicare portion only).

Employee Retirement

Wichita Employee Retirement

Permanent full-time employees, except Police and Fire department commissioned staff, are members of this retirement system. Employee contribution rates (percent of salary) are fixed and dependent upon the retirement plan (No. 1, 6.4% or No. 2, 4.1%) for which the employee is eligible. City of Wichita contributions are based on actuarial recommendations. The 1992 rate is 11.0% of salaries, the 1993 rate is 10.0% of salary, and the 1994 rate is 9.9% of salary. The liability of the City is reduced as Plan No. 1 employees retire or leave the system.

Police and Fire Retirement

Permanent full-time commissioned employees of the Police and Fire departments are member of this retirement system. Employee contribution rates (percent of salary) are fixed and dependent upon the retirement plan for which the employee is eligible. City of Wichita contributions are based on actuarial recommendations. The 1992 rate for the City is 23.4%, the 1993 and 1994 rate is 22.8% of salary.

Workers' Compensation

The City of Wichita's contribution rate for workers' compensation varies by department and is determined by utilization history. Rates range from 1.10% to 3.05% in 1992. A 15% increase in rates for 1993 and 1994 is budgeted based on actual and anticipated increases for medical services. The 1993 rates range from 0.47% to 3.93% of salary.

Unemployment

The City of Wichita contributes .15% of total salaries toward unemployment insurance. The contribution rate is established by the State of Kansas and is reduced from .28% beginning in 1993.

Health Insurance

The City of Wichita offers two optional health insurance plans. Contribution to the plans is on a 75%/25% split, with the City paying 75% of premiums. For budgetary purposes, the amount charged to departments is computed through a weighted average of both plan options and single or family coverage. Departments are charged \$1,952 per full-time employee in 1992. The rate rises to \$2,247 in 1993 and \$2,584 in 1994 based on anticipated premium increases.

Life Insurance

Optional term life insurance is available to permanent full-time employees. Coverage is based on employee salary levels and approximates twice the salary. Contribution rates are based on one-third employee, one-third employer, and one-third fund interest revenue. Additional Accidental Death and Dismemberment coverage is available at 100% cost to the employee. The City of Wichita contribution rate equates to .16% of salary in 1992, 1993 and 1994.

SUMMARY OF EMPLOYEE BENEFITS FOR 1993

	Civilian	Commissioned
Social Security (FICA)	7.65%	1.45%
Retirement/pension	10.00%	22.80%
Workers' compensation	By department	By department
Unemployment compensation	0.15%	0.15%
Health insurance (average per employee)	\$2,247	\$2,247
Life insurance	0.16%	0.16%

## WORKERS' COMPENSATION RATES

## Workers' Compensation

The City of Wichita's contribution rate for workers' compensation varies by department and is determined by utilization history. Rates range from 1.10% to 3.05% in 1992. A 15% increase in rates for 1993 and 1994 is budgeted based on actual and anticipated increases for medical services. The 1993 rates range from 0.47% to 3.93% of salary.

<u>Department</u>	<u>1993 Rate</u>
City Manager	1.40%
Finance	0.59%
Law	0.47%
Municipal Court	0.75%
Fire	3.64%
Police	2.21%
Emergency Communications	0.67%
Library	0.75%
Art Museum	0.97%
Human Services	0.61%
Public Works	3.83%
City/County Health	1.64%
City/County Planning	1.09%
Metropolitan Transit	2.55%
Park	3.15%
Water & Sewer	3.93%
Airport	1.70%

## EXPLANATION OF OBJECT CODES

OBJECT NO.	TITLE	SUBJECT NUMBER	TITLE
110	REGULAR SALARIES	1100	BI-WEEKLY WAGES
		1101	LONGEVITY
		1102	EDUCATION PAY
		1103	EMT PAY
		1104	SHIFT DIFFERENTIAL
		1105	HAZARD DUTY PAY
		1106	\$50,000 GROUP LIFE INSURANCE
		1190	ACCRUAL
		1199	OTHER
120	SPECIAL SALARIES	1200	PART-TIME WAGES
		1201	LIMITED SEASONAL WAGES
		1202	MTA DRIVERS/MAINTENANCE STAFF
		1203	PAID LEAVES
		1204	CLOTHING ALLOWANCE
		1205	AUTO ALLOWANCE
		1206	ACTING OFFICER PAY
		1207	WORKMANS COMP PAY
		1223	INJURY LEAVE
		1299	OTHER
130	OVERTIME	1300	PREMIUM
		1301	STRAIGHT
		1302	COURT APPEARANCE
		1303	HOLIDAY
140	EMPLOYEE BENEFITS	1400	F.I.C.A.
		1401	EMPLOYEE PENSION
		1402	POLICE & FIRE PENSION
		1403	WORKER'S COMP
		1404	UNEMPLOYMENT COMP
		1405	GROUP HEALTH INSURANCE
		1406	GROUP LIFE INSURANCE
		1407	CENTRAL STATES - MTA
		1409	OTHER
		1410	TUITION REIMBURSEMENT
210	UTILITIES	2100	ELECTRICITY
		2101	GAS - KPL
		2102	GAS - ARKLA
		2103	HEATING OIL
		2104	WATER
		2105	SEWER
		2106	LANDFILL
		2107	TRASH SERVICE
		2108	HAZARDOUS MATERIALS DISPOSAL
		2199	OTHER
220	COMMUNICATIONS	2200	PBX - LINE CHARGES
		2201	PBX - INSTRUMENT CHARGES
		2202	MOVES & CHANGES
		2203	LONG DISTANCE SERVICE
		2204	LOCAL SERVICES
		2205	SPECIAL CIRCUITS
		2206	PAGERS AND MOBILE PHONES
		2207	POSTAGE - REGULAR
		2208	POSTAGE - SPECIAL (CERTIFIED)
		2209	POSTAGE POSTCARDS



## EXPLANATION OF OBJECT CODES

OBJECT NO.	TITLE	SUBJECT NUMBER	TITLE
		2210	SHIPPING & FREIGHT
		2211	EXPRESS MAIL
		2212	CATV (CABLE)
		2213	911 EMERGENCY TELEPHONE CHARGES
		2299	OTHER
230	TRANSPORTATION & TRAINING	2300	AUTO TAGS AND TITLES
		2301	MEAL - LODGING ALLOWANCE
		2302	OUT OF TOWN REGISTRATION FEES
		2303	IN TOWN REGISTRATION FEES
		2304	TRAINING CONSULTANTS
		2305	PROSPECTIVE EMPLOYEE INTERVIEW
		2306	MOVING COST - NEW EMPLOYEE
		2307	EMPLOYEE IN-TOWN MILEAGE
		2308	TRANSPORTATION OUT-OF-TOWN
		2310	TURNPIKE FEES & CHARGES
		2399	OTHER TRANSPORTATION
240	INSURANCE	2400	BUILDING AND CONTENTS
		2401	VEHICLE LIABILITY
		2402	GENERAL LIABILITY
		2403	BOILER
		2404	LOSS RESERVE
		2405	BC / BS HEALTH
		2406	EQUICOR HEALTH
		2407	A.D.&D. PREMIUM - VOLUNTARY
		2499	OTHER INSURANCE
250	PROFESSIONAL SERVICES	2500	CERTIFICATION FEES
		2501	PRE-EMPLOYMENT EXPENSES
		2502	MEDICAL & LABORATORY SERVICES
		2503	STUDIES / CONSULTANTS
		2504	ENGINEERING
		2505	CONTRACTORS
		2506	LEGAL SERVICES
		2507	AUDITS
		2508	TEMPORARY HELP SERVICES
		2599	OTHER PROFESSIONAL SERVICES
260	DATA PROCESSING	2600	DATA CENTER CHARGES
		2601	MAINTENANCE - DATA EQUIPMENT
		2602	SEDG. COUNTY DATA CENTER CHARGES
		2699	OTHER DATA PROCESSING CHARGES
270	EQUIPMENT CHARGES	2700	MOTOR POOL - SCHEDULED CHARGES
		2701	MOTOR POOL - UNSCHEDULED CHARGES
		2702	LEASE / RENT - EQUIPMENT
		2703	MAINTENANCE - EQUIPMENT
		2704	CAR WASHES
		2705	OUTSIDE SERVICES
		2706	TOWEL RENTAL SERVICE
		2707	CYLINDER RENTAL - COMPRESSED GASSES
		2799	OTHER EQUIPMENT CHARGES
280	BUILDINGS & GROUNDS CHARGES	2800	CMF CHARGES
		2801	BUILDING LEASE / RENT
		2802	MAINTENANCE GROUNDS
		2803	MAINTENANCE BUILDINGS
		2804	PEST CONTROL SERVICES
		2805	JANITORIAL SERVICES

EXPLANATION OF OBJECT CODES

OBJECT NO.	TITLE	SUBJECT NUMBER	TITLE
290	OTHER CONTRACTUALS	2899	OTHER BUILDINGS/GROUNDS CHARGES
		2900	CITY ADMINISTRATIVE CHARGES
		2901	WATER ADMINISTRATIVE CHARGES
		2902	ADVERTISING
		2903	DIRECTORIES
		2904	CODES & MANUALS
		2905	PERIODICALS
		2906	MEMBERSHIP DUES
		2907	RENT & RENT ASSISTANCE
		2908	BAD DEBT EXPENSE
		2909	RECORDING COSTS
		2910	PURCHASE TRANSPORTATION SERVICE-MTA
		2911	DIESEL FUEL TAX
		2912	CITY ADM. CHARGES - PROJECTS
		2913	FLEX SPENDING ADM. CHARGES
310	OFFICE SUPPLIES	2999	OTHER CONTRACTUALS
		3100	PRINTING & GRAPHICS - INTERNAL
		3101	PRINTING & GRAPHICS - EXTERNAL
		3102	PHOTOCOPYING
		3103	MICRO COMPUTING SOFTWARE
		3104	PETTY CASH
		3105	PREPRINTED FORMS
		3106	STATIONARY STORES
		3107	MICROFILMING
		3108	PAPER - COMPUTER
		3109	SOFTWARE / MAINFRAME
		3199	OTHER OFFICE SUPPLIES
320	CLOTHING AND TOWELS	3200	TOWEL SERVICE
		3201	CLEANING
		3202	COVERALLS
		3203	PROTECTIVE CLOTHING
		3204	UNIFORMS
		3205	LEATHER GOODS
		3299	OTHER CLOTHING
330	CHEMICALS	3300	AMMONIA
		3301	BULK CHLORINE
		3302	CYLINDER CHLORINE
		3303	POLYELECTROLYTE
		3304	POLYMER
		3305	LIME
		3306	PHOSPHATE
		3307	CALCIUM CHLORIDE
		3308	CARBON DIOXIDE
		3309	SULFUR DIOXIDE
		3310	POTASSIUM PERMANGANATE
		3311	ODOR CONTROL CHEMICALS
		3399	OTHER CHEMICALS
340	EQUIPMENT PARTS	3400	COMPUTERS & PRINTERS
		3401	COMMUNICATION EQUIPMENT
		3402	AUDIO - VISUAL EQUIPMENT
		3403	AUTOMOTIVE
		3404	TRUCKS / HEAVY EQUIPMENT
		3405	HELICOPTER
		3406	LAWN CARE EQUIPMENT

## EXPLANATION OF OBJECT CODES

OBJECT NO.	TITLE	SUBJECT NUMBER	TITLE
		3407	BUILDING EQUIPMENT
		3408	PUMPS
		3409	MOTORS
		3410	ELECTRICAL EQUIPMENT
		3411	CHEMICAL FEEDERS
		3412	TOOL REPAIR
		3415	SUBLET REPAIRS
		3416	FIRE HYDRANT REPAIR PARTS
		3417	SHOP SUPPLIES
		3499	OTHER EQUIPMENT PARTS
350	MATERIALS	3500	LUMBER
		3501	CEMENT
		3502	CONCRETE
		3503	HOT - MIX ASPHALT
		3504	COLD - MIX ASPHALT
		3505	EMULSIFIED ASPHALT
		3506	GRAVEL & STONE
		3507	SAND
		3508	SALT
		3509	KILN DUST
		3510	TOP SOIL
		3511	GASKETS
		3512	LIMESTONE
		3513	METER REPAIR SUPPLIES
		3514	STEEL
		3515	WELDING SUPPLIES
		3516	WATER DISTRIBUTION SYSTEM PARTS
		3517	DIRT CUTS
		3550	INVENTORY CHARGES - PROJECTS
		3597	WEATHERIZATION MATERIALS
		3598	LC/NC WEATHERIZATION MATERIALS
		3599	OTHER
360	EQUIPMENT SUPPLIES	3600	AUTO BATTERIES
		3601	NON-AUTO BATTERIES
		3602	TIRES
		3603	LUBRICANTS
		3604	DIESEL FUEL
		3605	UNLEADED FUEL
		3606	GASOLINE
		3607	PROPANE
		3608	FLUIDS
		3609	ANTIFREEZE
		3610	FUEL PURCHASES (CREDIT CARD)
		3698	PURCHASED FUEL TAX
		3699	OTHER EQUIPMENT SUPPLIES
370	BUILDING PARTS	3700	APPLIANCES
		3701	GARAGE & SHOP EQUIPMENT
		3702	BUILDING REPAIRS
		3703	FACILITY REPAIRS
		3799	OTHER BUILDING & CONTENTS PARTS
380	NON-CAPITALIZABLE EQUIPMENT	3800	COMMUNICATION EQUIPMENT
		3801	DATA PROCESSING EQUIPMENT
		3802	FIREARMS & OTHER WEAPONS
		3803	LAB EQUIPMENT

## EXPLANATION OF OBJECT CODES

OBJECT		SUBJECT	
NO.	TITLE	NUMBER	TITLE
390	OTHER COMMODITIES	3804	SAFETY EQUIPMENT
		3805	MAINTENANCE EQUIPMENT
		3806	OFFICE EQUIPMENT & FURNITURE
		3807	TRAINING EQUIPMENT
		3808	LIBRARY MATERIALS
		3809	FILMS
		3810	LAWN CARE EQUIPMENT
		3811	HANDTOOLS
		3812	RECREATIONAL EQUIPMENT
		3899	OTHER NON-CAPITALIZED EQUIPMENT
		3900	CUSTODIAL SUPPLIES
		3901	PHOTOGRAPHY SUPPLIES
		3902	GARDEN / GROUNDS SUPPLIES
		3903	FOOD SUPPLIES
		3904	MEDICAL SUPPLIES
		3905	COMPENSATING USE TAX-COMMODITIES
		3999	OTHER COMMODITIES
410	LAND	4100	PARK SITES
		4101	DUMP SITES
		4102	FIRE STATION SITES
		4199	OTHER
420	BUILDINGS	4200	WATER SYSTEMS
		4201	ELECTRICAL
		4202	CARPETING & WINDOW TREATMENT
		4203	HEATING / COOLING SYSTEMS
		4204	IMPROVEMENTS
		4299	BUILDINGS OTHER
430	IMPROVEMENTS OTHER THAN BLDGS	4300	FIRE HYDRANTS
		4301	PARK EQUIPMENT
		4302	PERMANENT SIGNS
		4303	RECREATION EQUIPMENT
		4304	SIDEWALKS
		4305	SWIMMING POOLS
		4306	TRAFFIC SIGNALS
		4307	UTILITY LINES
		4399	OTHER IMPROVEMENTS
440	OFFICE EQUIPMENT	4400	FURNITURE
		4401	MICROCOMPUTERS / PRINTERS
		4402	TYPEWRITERS
		4499	OTHER OFFICE SUPPLIES
450	VEHICULAR EQUIPMENT	4501	AUTOMOBILES / STATION WAGONS
		4502	LIGHT TRUCKS / VANS
		4503	HEAVY TRUCKS > 10,000 GVWR
		4504	MOTORCYCLES / SCOOTERS
		4505	POWERED CONSTRUCTION EQUIPMENT
		4506	NON-POWERED CONSTRUCTION EQUIPMENT
		4507	FIRE APPARATUS
		4599	OTHER VEHICLE / VEHICLE EQUIPMENT
460	OPERATING EQUIPMENT	4601	AUDIO (RADIOS, RECORDERS, ETC.)
		4602	VIDEO (CAMERAS, ETC.)
		4603	AUDIO-VISUAL (PROJECTORS, ETC.)
		4604	DATA PROCESSING EQUIPMENT
		4605	TOOLS & SHOP EQUIPMENT
		4606	LAWN CARE

NOTES

THE CITY OF WICHITA

TO: Department Heads

DATE: February 19, 1992

FROM: City Manager's Office

SUBJECT: Budget Formulation

Once again, we are in the budget preparation stages of developing our financial work plans for 1993-1994. Because of the local economy which impacts our community's ability to provide and pay for public services, I am asking each department, its management and employees, carefully examine all of the current services and seek new ways to provide these in a more efficient and cost-effective manner. In some cases, new services might be required; at the same time, some may no longer be justified for a variety of reasons and priorities.

I would also request that this year, you return to the bottom line and rebuild your accounts, from scratch. Often, each year there are special programs, costs, etc., that are experienced with a given service or activity that no longer would exist for the coming years. When budget formulation does not consider such specific expenses, there is a possibility for errors or expenditure levels that cannot be justified for the following years from such accounts. Therefore, it is imperative that you and your staffs develop your budget from line item needs, not adding a percentage factor for increased costs based on prior expense approvals. The Budget Review Cabinet will be asked to look at these accounts carefully to ensure they are "zero" based and expense levels justified in regards to priorities.

From all indications, our revenue base will not increase significantly; in fact, we might not be able to keep up with operating cost increases. You should also be aware that to make salary adjustments for 1992 required the commitment of higher revenues and/or tax increases (before you open your book and begin to formulate the 1993 budget). Therefore, careful scrutiny is required in your budget formulation. We are no different than cities across this nation that are suffering from revenue limitations and budget cuts. We have been fortunate through sound financial planning to avoid many of the fiscal problems of other cities; to avoid their problems in Wichita will again require sound fiscal planning and budgeting.

This coming budget, we will be looking at reducing operating costs. To do this will require us to carefully evaluate all of our operating expenses, especially those that are not critical to carrying out an effective public service delivery. The Cabinet will be looking at all of these types on non-essential expenditures. It would greatly assist the Cabinet if your department would curtail many of these costs in advance of the budget reviews to save time and energy for everyone and allow more concentration on budget priorities than these expenses that will, out of necessity, have to be reduced.

In concentrating on your budget, please ask the question, can we, as a City government, perform this service better, at less cost, by consolidating with other department services/activities, purchasing different technology, or changing the way in which we have provided this service in the past? in doing so, we should not be concerned with the impact on employee positions because a change to a more cost-effective and efficient delivery will not necessarily reduce personnel/staffing. The over-riding goal is to reduce operating costs!

I hope that each of you, as department heads and acting department heads, will get personally involved in your budget, ask the right questions and ensure the information provided is accurate. Involve you staff, at all levels. Often, the staff "in the trenches" will be able to provide you with insights your current management staff may not. Ask them to find ways to reduce costs, make our service delivery more efficient and cost-effective, offer them the challenge and I believe we will all benefit form this individual and collective wisdom. Remember, formulating your budget which establishes the financial plan for the coming years is one of your most important management responsibilities. It is not one you can delegate away and expect it to meet the many needs of the organization and City.

I appreciate your efforts and look forward to some creative thinking that will represent how we might offer the City Council an dynamic and creative budget that will beet the goals established for Wichita. Remember, the budget activity is not easy, it is not simply trying to balance expenses with revenues, it is not a policy document that expects to carry on traditional expenses and programs/activities without recognizing the constraints and limitations imposed....it must represent the best thinking of everyone on how to offer our citizenry the highest level of services at the lowest cost. To do this will require our best creative and " global" thinking as to our priorities and needs of the entire organization, and not one of a single department!

Good luck!

CC:mp

Budget Calendar  
1993/94 BUDGET DEVELOPMENT PROCESS

<u>DATE (1992)</u>	<u>ACTION</u>
April 10	Department budget requests due in Finance
April 13 - May 1	Analysts review department budget requests and prepare for Budget Review Cabinet
May 4 - May 15	Budget Review Cabinet
May 18 - May 22	Analysts begin preparation of budget materials for City Manager's hearings
May 26 - June 12	City Manager's review of the 1993/94 budget
June 25	Budget document to printer
July 6	Distribution of City Manager's Proposed 1993/94 Budget
July 7	City Council budget workshop and/or informal hearing on the 1993/94 budget
July 13	City-County budget distributed to County administrators
July 14	Informal hearing on the 1993/94 budget
July 21/22	En banc hearing on the City-County budget Informal hearing on the 1993/94 budget
July 28	Informal hearing on the 1993/94 budget City Council fixes levy and authorizes publication notice on the 1993 annual budget
August 4	Informal hearing on the 1993/94 budget Primary election
August 11	City Council formal hearing and formal adoption of the 1993 annual budget
August 25	Last day for filing levies and 1993 budget with Sedgwick County Clerk (K.S.A. 79-1801 and 79-2930)

Department of Finance  
Financial Planning and Research  
March 9, 1992



CITY OF WICHITA

March 9, 1992

OFFICE: DEPARTMENT OF FINANCE

TO: DEPARTMENT DIRECTORS

FROM: BARBARA CIBOSKI, BUDGET OFFICER

RE: BUDGET INSTRUCTIONS  
1993/94

Attached area instructions for preparing your 1992 revised, 1993/94 proposed budget. It is anticipated that revisions to the 1992 adopted budget will be few. Please read the instructions carefully. Provide all requested information. Incomplete and/or incorrect submittals will be returned to departments.

All forms are available on the DEC system. Some are in word processing, others are on 2020. The budget calendar (page 7) illustrates the time table for the budget process. It is critical that departments comply with stated submission dates. Budget submittals may be presented prior to the due date. Questions should be directed toward your assigned Budget Analyst (see page 10).

**BUDGET INSTRUCTIONS**  
**FOR THE 1993/1994 PROPOSED BUDGETS**

**March 9, 1992**

The 1993-1997 Financial Plan for the City of Wichita is being finalized. Preliminary forecasts indicate an uncertain budgetary outlook. In 1991 the City experienced reduced collections from revenues sensitive to recessionary impacts. The City is following a prudent approach, making conservative revenue forecasts with compatible expenditure projections. As we begin a new two-year budget cycle, departments will present proposed budgets which remain within revenue constraints and current-year expenditure levels.

The City Manager's February 19, 1992, memorandum to department heads sets the tone for this year's budget development season. **THE EXEMPLARY BUDGET WILL REFLECT AN UNDERSTANDING OF CURRENT FISCAL RESTRAINTS, AND IT WILL FOLLOW THE STRATEGIES DESCRIBED BY THE CITY MANAGER:**

1. Examine current services. How can we provide these more efficiently and effectively?
2. Prepare budgets "from scratch" rather than adding percentage increments. This should result in some line items being significantly reduced from last year's budget.
3. Continue scrutinizing for new revenue sources. Examine current pricing structures. Have fees for services kept up with department costs of providing the services?
4. What new needs are anticipated in the future (beyond this budget cycle)? What kind of planning is needed in the 1993 and 1994 budgets to anticipate these needs and avoid financial shock?
5. Evaluate operating expenses. Identify expenses that are noncritical in carrying out effective public service delivery. Curtail them in advance of the budget review process and indicate this at the appropriate places in the line-item budget submittal.
6. Take the larger management look. Look for solutions such as consolidation with other operations, purchasing a different technology, or changing the way a service is provided.
7. Be creative and think "globally" as to priorities and needs of the entire organization!

Forms and completion instructions to be used for this budget submittal are attached.

## Revenues

Departments will provide updated revenue projections for 1992 as well as projections for 1993/94. To compile revenue data, use 1991 actual receipts as recorded in December 1991 FAMIS reports, and your knowledge of current conditions. Revenues are to be reported using Form A. Include in the description the authority (statute, ordinance, etc.) reference for the revenue. Additional historical information may be requested at a later date for use in the revenue modeling project.

## Expenditures

Expenditures, actuals and requests (except Personal Services) will be reported using Form A.

### 1992

The 1992 adopted budget will remain unchanged for Contractual, Commodity, and Capital Outlay expenditures. Personal Services expenditure updates will be developed by the Budget staff with departmental input as necessary. Due to the recent implementation of "exempt status" pay ranges, some position titles have changed. Such changes should be reflected on copies of Personal Services pages provided by the Budget staff (Form C).

Expenditure exceptions may be made if City Council action has caused reorganizations, additional expenditure authority, etc., and if the changes are not reflected in the 1992 adopted budget. Use Form A with additional narrative explanation regarding the requested exception. Do not include department-requested budget adjustments that have not been approved by the City Council. These budget adjustments will be processed in 1992, using current budget adjustment policies and procedures.

### 1993/94

#### Personal Services

Form C will be distributed later to departments by the assigned Budget Analyst. Additional information will be provided then.

Departments will project (adjust) salaries of "non-exempt" employees for merit increases. No other salary adjustments should be added by departments.

Departments should review and confirm title and range changes.

Executive pay plan and exempt employees will remain as budgeted in 1992. Budget staff will use Personnel records to update executive and exempt employee salaries. Salary projections will provide these adjustments at the Fund level.

Contractual Services

The 1992 adopted budget appropriations serve as maximum allocations for this category. That is, proposed budget requests should not exceed 1992 budget amounts at this time. The following exceptions may apply:

Utilities - KG&E, KPL, Arkla

Use amounts recommended by the energy office (attached). Please review the facilities listed closely for those which may not be listed. Additions must be justified using prior year(s) actual consumption data. Remember, overall departments are expected to accommodate all energy expenditures within the total 1992 adopted budget for the 200, 300 and 400 categories. The data provided is to assist you with budget development. The ultimate request and justification is the responsibility of the department.

Water, Sewer

Rate increases will be implected as follows.

Water... 6% in 1992, 3% in 1993, and 3% in 1994

Sewer... 15% in 1992, 10% in 1993, and 10% in 1994

Telecommunications

Use 1992 adopted budget amounts. Additional equipment and/or line charges (unless part of a Council-approved program) must be accommodated within current budget levels.

Stationery Stores

The 1992 adopted amounts will not reflect new (increased) postage rates. These may be adjusted (increased) within the appropriate account, only if an offsetting underexpenditure is identified. The goal, however, is to find ways to reduce Stores expenditures.

Data Center

Use 1992 adopted budget amounts. Additional equipment and/or access charges (unless part of a Council approved program) must be accommodated within current budget levels.

Vehicle/equipment Rental

Use 1992 vehicle/equipment rental rates plus 2% to compute 1993 rates. Rates for 1994 will increase 2% above the 1993 levels. The same factors should be used for computing CMF space rental.

Administrative Charges

Use 1992 adopted budget amounts. The Central Cost Allocation Plan is being updated. Changes will be made by Budget Office staff.

THE COMBINED 1992 ADOPTED TOTAL OF CONTRACTUAL AND COMMODITY EXPENDITURES WILL SERVE AS THE MAXIMUM EXPENDITURE LEVEL FOR 1993/94. CHANGES MAY BE MADE WITHIN THE CONTRACTUAL AND COMMODITY ACCOUNTS BUT THE COMBINED TOTAL MAY NOT BE EXCEEDED.

THIS DISCIPLINE IS INTENDED AS A STIMULUS AND GUIDELINE FOR BUDGET DEVELOPMENT ALONG THE LINES OUTLINED BY THE CITY MANAGER AND WILL NOT BE ACCEPTED AS RATIONALE FOR ARBITRARY REDUCTIONS.

#### Commodities

Use 1992 total for commodity appropriation as maximum. Above note applies.

#### Capital Outlay

All Capital Outlay must be justified. Current level (1992 adopted budget) capital expenditures may be requested. Expenditures above the 1992 adopted level must be considered as budget enhancements/improvements. Equipment replacement may be considered over and above 1992 budget, if it is presented as part of a documented, systematic replacement program that demonstrates long-term savings and prudent management practices.

#### Budget Enhancements

Departments will not request enhancements at this time, unless they have already been formally approved by the City Council. Enhancements discussed or assumed, but not formally approved, should not be requested at this time. Information relating to enhancement requests may be provided later.

We anticipate that few enhancements will be approved. Further, we anticipate that the most serious consideration will be given to requests supported with additional revenue or offsetting expenditure reductions.

#### Narrative Summaries

Departments will submit narrative summaries concerning their overall budgets. Each summary should be started on a new page. Summaries should provide information at the department level. Division- level information may be incorporated. However, separate division level summaries without department level information and coordination should not be submitted. These are intended to be department-level summaries.

The order of presentation of narratives is as follows.

1. Executive Summary. This section, of one or two pages, will summarize the department's adherence to the 1992 revised budget instructions and current exceptions to the 1992 adopted budget. "Bullets" should be used to emphasize the most important points.

Budget Instructions (Continued)  
March 9, 1992

2. Performance Measurement. The submittal should briefly describe the status of the department's performance measurement program and department use of PMs in planning and managing the work program. Each department should select two or three performance measures for submittal which clearly demonstrate their utilization and illustrate the impact of their work program. The forms for presenting selected performance measurement information will be distributed later.
3. Federal, State and Private Grants. Summarize the department efforts, success and outlook for continuing non-City funding sources and for new sources of non-City funding.
4. Compliance with the 1990/91 Adopted Budget Plan. The department should refer to the 1990 and 1991 actual-to-budget information prepared by the Department of Finance (this will be provided by the Budget Analyst). Explanation of under/over expenditures, by object level, should be provided.
5. Privatization and Volunteerism. Provide an up-to-date list of privatization projects and contracts, by type of service, estimated savings, etc., for the 1991 and 1992 budget years. Departmental functions being considered for privatization in 1993/94 should be listed.

Supplemental Information

Department budget submittals will include several forms containing updated supplementary information for 1993/94. In most cases the information will not need to be redeveloped but will be nearly the same as submitted last year.

- |        |   |
|--------|---|
| Form 1 | Capital Outlay (Prioritized)                      |
| Form 2 | Department-budgeted Travel                        |
| Form 3 | Professional Development/Training (Training Fund) |
| Form 4 | Dues and Subscriptions                            |
| Form 5 | Other (05 Object level)                           |
| Form 6 | Federal/State Funding                             |
| Form 7 | Savings Incentive Proposals                       |

DEPARTMENT BUDGET COORDINATORS  
1993/94 BUDGET

<u>DEPARTMENT/DIVISION</u>	<u>DIRECTOR</u>	<u>BUDGET COORDINATOR</u>
Airport	Ballis Bell	Dwight Greenlee Backup: J. Zoglman, P. Bolte
Art Museum	Novelene Ross (Acting)	Doug King
City Manager	Chris Cherches	Sharon Hamrick
City Council		Carla Shull
Historical Museum		Robert Puckett
Intergovernmental Affairs		Cathy Holdeman
Personnel		Lynette Wolfe
Public Affairs		Cyndra Cross
Century II/Expo Hall		Jim Hess
Omnisphere		Jose Olivarez
Central Inspection	Paul Steinbrenner	Gary Cortner
Data Center	Ray Trail	Roger Clark
Emergency Communications	Kenneth Duckworth	B. Stewart Backup: S. Dodds
Finance	Ray Trail	Toni Johnston Backup: L. Kelly
Fire	Larry Garcia	J. Bode Backup: J. Nyberg
Health	Michael Covert	B. Farney Backup: J. Hatfield, S. Binns
Human Services	Earline Wesley	Mike Reichenberger Backup: L. Stanbrough T. Smith
Housing		Annie Montgomery
Citizen Rights & Services		
Law	Gary Rebenstorf	Dana Gsell
Library	Richard Rademacher	John Ellert Backup: S. Al-Shaer
Metropolitan Transit Authority	Joe Varneke	Jerry Baker Backup: J. Varneke

Budget Instructions (Continued)  
March 9, 1992

<u>DEPARTMENT/DIVISION</u>	<u>DIRECTOR</u>	<u>BUDGET COORDINATOR</u>
Municipal Court Probation Office	Harold Flaigle	Maurice Mowery John Eisenbart Backup: M. Studemine
Park	Frank Smith	Pat Schwartz Backup: M. Daniels
Planning	Marvin Krout	Delia Lopez Backup: R. Eubanks
Police	Rick Stone	Steve Trainer Backup: M. Watson
Public Works Energy	Steve Lackey	Gail Williams Joe Pajor
Water & Sewer	David Warren	Bret Weingart



Budget Instructions (Continued)  
March 9, 1992

BUDGET OFFICE  
STAFF ASSIGNMENTS

BARBARA CIBOSKI  
Budget Officer  
(4300)

City Manager Non-departmental  
Central Inspection  
Human Services  
Metropolitan Transit Authority  
Stationery Stores  
Telecommunications

ROB RAINE  
Senior Budget Analyst  
(2108)

Data Center  
Emergency Communications  
Law  
Municipal Court  
Police

TONY ZIMBELMAN  
Senior Budget Analyst  
(2110)

Art Museum  
Fire  
Golf Courses  
Library  
Park  
Planning  
Water & Sewer

ROBERT L. LANCASTER  
Senior Budget Analyst  
(2112)

Airport  
Community Health  
General Debt & Interest  
Public Works (All)  
Self-Insurance  
Retirement Funds

TONI JOHNSTON  
Budget Analyst  
(4327)

City Council  
City Manager  
General Government  
Employee Training Trust  
WSU Management Trainee Trust  
Convention and Tourism

FOLLOW-UP BUDGET INSTRUCTIONS  
FOR THE 1993/1994 PROPOSED BUDGETS

March 27, 1992

The Department of Finance/Budget Office is providing the following additional guidelines to be used in preparing 1993/1994 budget submittals. Submittals are due in the Department of Finance on Friday, April 10.

If you have questions that are not answered in the original March 9, 1992, instructions or below, please call your budget analyst (Ext. 4300) for assistance. Also, you will have an opportunity to ask additional questions at one of several budget seminars that are being scheduled beginning next week. You will receive separate notice about these.

AN IMPORTANT WORD ABOUT BUDGET CONSTRAINTS

Department directors and budget coordinators have expressed concern about the constraints outlined in the March 9, 1992, budget instructions packet. As we continue with the budget development process, we in the Budget Office emphasize our best understanding and approach at this time:

The expenditure level for 1992 and 1993 will be the current adopted expenditure level (excluding personal services). This approach is sensitive to current projections that show expenditures are out-pacing revenues in many funds, and in the General Fund, in particular. Further, because of the recession, growth in revenues -- even if strong -- begins from a lower base.

In many cases, operations will need to make reductions in order to meet the guidelines for the base budget submittals for 1992 revised and beyond. These should be realistic (not "Statue of Liberty" or politically unfeasible) proposals. These reductions should be serious, with the assumption that they may be adopted.

If the reduction need is caused by an on-going increased cost, then the reduction must identify an ongoing expenditure. The attached form for summarizing these reductions is described below (see Program Options Worksheet).

All operations, including enterprise and internal service funds, need to take this approach. Although budgets at this time will be constrained by increased costs imposed by certain operations (for example, Water Utility, Telecommunications, and Stores), such proprietary fund operations also are expected to take cost-containment measures that are reflected in the budget requests.

Departments may experience the 1993/1994 budget development process as one of the most challenging ever. However, we cannot escape the circumstances given. Budget analysts have been instructed to return budgets to departments, if submittals do not conform to the guidelines.

GENERAL SUBMITTAL FORMAT

In addition to the information provided in the March 9, 1992, instructions packet, please note:

- \* Departments will submit three complete copies of their proposed budgets.
- \* The submittals will include a combined narrative summary at the department level, as described in the March 9 packet.

Program Options Worksheet

The worksheet provided with these follow-up instructions should be used

- (1) to present costs related to reductions to meet the base budget level;
- (2) for innovations, including consolidating service delivery, new technology, privatization, or other management strategy;
- (3) to summarize costs related to federal or state mandate, or to anticipated City Council program;
- (4) to anticipate a need starting in 1995 or later;
- (5) to present a NEW revenue-generating program;
- (6) to summarize costs needed to fulfill a Strategic initiative, or
- (7) to offer any other solution or betterment to a current or future program responsibility.

In some cases departments will need to propose significant program reductions to meet the base budget requirements. We cannot forecast the outcome at this time of such reductions. As the budget development process proceeds and if restoration is considered, departments summaries of these reductions (as presented on the Program Options Worksheet) will be used.

A separate worksheet should be used for each option.

If an innovation has been presented as a Savings Incentive Program request, you do not need to complete the Program Options Worksheet.

The Program Options Worksheet will be used throughout the budget development process. Because of the worksheet's importance, care should be taken to complete it accurately and thoroughly.

**Form B**

Form B (line-item detail page) is being returned to departments with completed 1990 and 1991 actual expenditures, and 1992 adopted expenditures. Columns are provided for departments to complete 1992 revised, and 1993 and 1994 proposed. The form may be completed on the hard copy or in 2020 (ask your analyst to send it).

As an aid to departments in analyzing expenditure history, we are also providing a presentation of 1990 and 1991 actual-to-budget performance.

**PERSONAL SERVICES**

**Form C**

Form C (personal services) and personal services base salary projections are part of this supplementary packet (you may also request it electronically). To complete Form C:

1. Cross out and pencil in new titles and employment ranges.
2. Use the base salary projections to confirm merit increases for non-exempt employees.
3. Confirm authorized number, position, and range of employees for 1993 proposed.
4. Use the base salary projections to confirm current (not unapproved future) salaries for executive pay plan and exempt employees. Compensation packages at the fund level will allow for salary adjustments for these employees.
5. Determine estimated costs of seasonal/limited positions and write them in.
6. Provide longevity estimates, using attached current-year information.

CONTRACTUAL SERVICES, COMMODITIES, AND CAPITAL OUTLAY  
(ADDITIONAL INFORMATION)

Phones

Use the 1992 charges as currently billed. The Budget Office will adjust if the charges are revised. Additional equipment and/or line charges (unless part of a Council-approved program) must be accommodated within current budget levels. For information and consideration of possible savings strategies, current charges are provided below:

analog or flash phone	- \$ 5.00/month
#120 instrument	- 10.00/month
#240 instrument	- 18.00/month
#400 instrument	- 30.00/month
line charge (per each)	- 9.50/month
routine software change	- 17.50 minimum
install #120 instrument	- 42.00
install #240 instrument	- 53.00
cabling/wiring/materials	- 114.00
change #120 to #240	- 85.00

Water Rate Increase

Since the meeting with budget coordinators and others on Water rate increases, we have learned that a new rate implementation schedule is being proposed for review by the City Council. Under the new schedule, implementation will not begin until 1993.

Our direction at this time is to project the following:

1992 revised	--	6% over 1991 actual
1993 proposed	--	3% over 1992 revised
1994 proposed	--	4% over 1993 proposed (note change from March 9, 1992, instructions)

Use this time to anticipate conversion costs necessary with a major water rate increase, and to present these on the Program Option Worksheet.

When the City Council decision is made, a Water Department representative will meet again with departments to assist staff in developing rate increase impacts for water budget line items.

Sewer Rate Estimate

Beginning May 1992 and through 1993, follow the calculation guidelines presented at the special meeting (average winter consumption times new sewer/base charge rate). Water and Sewer Department staff (LaDonna Dozier, Ext. 4665) is available to assist you.

For 1994, assume a 6% increase above the recalculated 1993 amount.

**Vehicle Liability Insurance**

For 1993, use the amounts as allocated in the attached spreadsheet. For 1994, use the 1993 amount with a 12% increase. (The amounts are based on loss history.)

**Building and Contents Insurance**

For 1993, use the amounts as allocated in the attached spreadsheet. For 1994, use the 1993 amount (may be revised later). The 1993 spreadsheet amount includes boiler insurance.

**Other Insurance**

Amounts for other insurance should be developed with Mike Payne, Risk Manager (Ext. 4607). A 1992 insurance summary is attached for reference.

**Data Processing**

Use the 1992 budget amounts. For operations adding terminals since adoption of the 1992 budget, use the rate of current billing for the data processing line item.

**Building and Equipment Repair**

Department utilizing these line items received supplementary instructions (March 19, 1992) for revised accounts, resulting from #1099 reporting requirements. If you need these instructions and did not receive them, please call Bob Lancaster, Ext. 3400.

**Materiel Stores**

The above March 19, 1992, memo also contains budgeting and reporting instructions related to users of Materiel Stores.

**Office Equipment**

A revised list of office equipment prices is included with these instructions. The prices should be used for developing 1993 and 1994 capital outlay and maintenance agreement costs.

Department of Finance/Budget Office  
3/27/92

NOTES

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# CITY OF WICHITA 1993/94 ANNUAL BUDGET

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## DESCRIPTION OF FUNDS AND SUMMARY OF SIGNIFICANT BUDGETING/ACCOUNTING POLICIES

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### DESCRIPTION OF FUNDS

The accounts of the City are organized on the basis of funds and groups of accounts, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. The various funds are grouped by type in the financial statements. The types of funds maintained by the City are as follows:

### GOVERNMENTAL FUNDS

General Fund. The General Fund is the principal fund of the City which accounts for all financial transactions not accounted for in other funds. The majority of current operating expenditures of the City other than proprietary fund activities are financed through revenues received by the General Fund.

Special Revenue Funds. These funds are used to account for revenues derived from specific taxes, governmental grants or other revenue sources which are designated to finance particular functions or activities of the City. The City maintains a separate Special Revenue Fund for each Federal or State grant program.

Debt Service Fund. The Bond and Interest Fund is used to account for the payment of principal and interest on the City's general obligation bonds which are recorded in the general long-term debts group of accounts. Revenues for this purpose include ad valorem property taxes, special assessment taxes, investment interest income and City Hall parking lot revenues.

Capital Project Funds. The Capital Project Funds account for capital improvements (except for those financed by proprietary funds) which are financed from the City's general obligation bond issues, special assessments, certain Federal grants and other specific receipts.

### PROPRIETARY FUNDS

Enterprise Funds. Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the City is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The acquisition, maintenance and improvement of the physical plant facilities required to provide these goods and services are financed from existing cash resources, the issuance of bonds (revenue or general obligation), Federal grants and other City funds.

Internal Service Funds. Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies for the City and other governmental units, on a cost reimbursement basis.



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# CITY OF WICHITA 1993 / 94 ANNUAL BUDGET

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## FIDUCIARY FUNDS

Trust and Agency Funds. Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, other governmental units and other funds. These include Expendable and Pension Trust Funds and Agency Funds.

## ACCOUNT GROUPS

General Fixed Assets Account Group. This group of accounts is established to account for all fixed assets of the City, other than those accounted for in the proprietary funds.

General Long-Term Debt Account Group. This group of accounts is established to account for all long-term debt of the City, except that accounted for in the proprietary funds. Under the statutes of the State of Kansas, debt issued to finance special assessment project's constitutes a general obligation of the City. Therefore, this debt is recorded in the General Long-Term Debt Account Group and is serviced through the Debt Service Fund. The City does not issue special assessment bonds.

## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity. For financial reporting purposes the City includes financial information for the appointive boards and commissions that are controlled by or dependent on the City. Control or dependence is determined on the basis of oversight responsibility, budget adoption, taxing authority, funding and appointment of respective governing boards. The boards and commissions which are appointed by the elected City officials, accountable for fiscal matters related thereto and for which the City provides accounting services include:

Art Museum	Wichita Airport Authority Board
Library Board	Board of Park Commissioners
Metropolitan Transit Authority	Board of Housing Commissioners

The financial activities of these boards and commissions are reflected in the special revenue, capital project, enterprise and expendable trust funds as appropriate.

Basis of Accounting. The accrual basis of accounting is used for all funds except the governmental fund types, Expendable Trust Funds and Agency Funds which use the modified accrual basis of accounting. Modifications in such method from the accrual basis are as follows:

- (1) Revenues are recognized when they become both measurable and available to finance expenditures of the current period. Revenues received prior to their normal time of receipt are recorded as deferred revenues.
- (2) Disbursements for the purchases of capital assets providing future benefits are considered expenditures and are accounted for in the General fixed Assets Account Group. Appropriations for capital



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CITY OF WICHITA 1993 / 94 ANNUAL BUDGET

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projects are carried forward until such time as the project is completed or terminated.

- (3) Interest on general long-term indebtedness is not accrued but is recorded as an expenditure on its due date.

Budgetary Control. Applicable Kansas statutes require that annual budgets be legally adopted for all funds (including proprietary funds) unless exempted by a specific statute. Specific funds exempted from legally adopted budgets are all Federal and State Assistance Funds, all Capital Project Funds, Metropolitan Transit Authority Fund, Wichita Airport Authority Fund, Golf Course System Fund and all Trust and Agency Funds. Controls over spending in funds which are not subject to legal budgets are maintained by the use of internal spending limits established by management. For budgeting, revenues are recognized when they become both measurable and available to finance expenditures of the current period except for special assessments of the Bond and interest Fund which are recognized on the cash basis.

Applicable Kansas statutes require the use of an encumbrance system as a management control technique to assist in controlling expenditures. Encumbrances of the budgeted governmental fund types, representing purchase orders, contracts and other commitments, are reported as a charge to the current year budget. For budget purposes, unencumbered cash balances are determined by deducting liabilities and encumbrances from cash and receivables susceptible to accrual.

The statutes provide for the following sequence and timetable in adoption of budgets:

- (1) Preparation of budget for the succeeding calendar year on or before August 1 of each year.
- (2) Publication of proposed budget on or before August 5 of each year.
- (3) A minimum of ten days notice of public hearing, published in local newspaper, on or before August 15 of each year.
- (4) Adoption of final budget on or before August 25 of each year.

Kansas statutes permit transferring budgeted amounts from one object of purpose to another within the same fund; however, such statutes prohibit creating expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. All unencumbered appropriations lapse at the end of the year, except for capital project funds which are carried forward until such time as the project is completed or terminated. Kansas statutes permit original budgets to be increased for previously unbudgeted increases in revenue other than as valorem property taxes. The City must first publish a notice of hearing to amend the budget. Ten days after publication, a public hearing is held and the governing body may amend the budget at that time.

Additional information regarding funds and budgetary accounting policies may be found in the City of Wichita's Comprehensive Annual Financial Report prepared by the City Controller's Office.

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CITY OF WICHITA 1993 / 94 ANNUAL BUDGET

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DESCRIPTION OF REVENUE SOURCES

Administrative Charges

Reimbursements to the General Fund for the indirect costs incurred against General Fund budgets for the indirect support of departments and operations funded outside the central administrative divisions. (Administrative Procedure.)

Ad Valorem Property Taxes

Taxes levied against the assessed valuation of taxable real and personal intangible property in the County. The tax rate is expressed in "mills" per \$1 of the assessed valuation of the property, and is equal to \$1 per \$1,000 of assessed valuation. Currently, Kansas Statutes set the assessment of real estate and tangible personal property at thirty percent (30%) of its true market value. As mandated by the Kansas Legislature, reappraisal currently underway will establish a new assessment percentage on the various types and classes of property effective January 1, 1989. (K.S.A., Ch. 79, Articles 1-6a, 10, 14, 16-21, 23, 24, 26-29, 40, 45, 50; other chapters of K.S.A., particularly those applicable to the various political subdivisions, also deal with local tax levies.)

Alcoholic Liquor Tax

A tax on gross receipts from the sale of liquor at retail. (K.S.A., Ch. 79, Art. 4108.)

Bingo Tax

A three percent (3%) tax on gross revenues incurred by bingo parlors to be used for the purpose of enforcement and regulation. (K.S.A., 79-4704.)

Charges for Current Services and Sales

Revenue derived from all charges required for current services and sales such as the recording of legal instruments, the sale of certificates, examination fees, the sale of department division manuals, street cut repairs, and safety charges and sales, nursing fees, and other health charges and sales. (K.S.A., Ch. 12, Art. 7, Ch. 13, Arts. 9 and 14, Ch. 28, Art. 1, Ch. 65, Arts. 24, 708 and 737a; Code of the City of Wichita, Chapters 1.04.070, 2.08, 2.21, 2.24, 6.04, 7.12, 10.20.050, 11.68, 19.08.030, 21.04.040, 22.04.220, and 28.04.210.)

Dealers' Stamp Tax

Taxes paid on new and used automobiles by dealers in lieu of ad valorem taxation on automobile dealers vehicle inventory. (K.S.A., Ch. 79, Art. 10.)

Delinquent Tangible Property Taxes

Ad Valorem property taxes collected from pervious tax years. (K.S.A., Ch. 79, Art. 2004 and 2004a.)

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CITY OF WICHITA 1993 / 94 ANNUAL BUDGET

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DESCRIPTION OF REVENUE SOURCES - Continued

Federal and State Grants and Contributions

Revenue received from the Federal and State governments for assistance in programs such as Low Cost Housing, youth programs, health related programs, or other Federal and State supported projects. (Administrative Agreement.)

Fines and Penalties

Revenue derived from Municipal Court fines, forfeits, and penalties. (K.S.A., Ch. 13, Art. 617; Code of the City of Wichita, Title 4, Intoxicating Liquor; Title 5, Public Safety Morals; Title 11, Traffic.)

Franchise Fees

An annual fee paid for by Arkla Gas Co., KPL, KG&E, Southwestern Bell, Multimedia Cablevision, Wichita Water Utility, and MTA for the privilege of doing business in the municipality. (K.S.A., Ch. 12, Art. 20; Code of the City of Wichita -- Franchises.)

Gasoline Tax

A tax on the use, sale, or delivery of all motor-vehicle fuels used, sold, or delivered in this State for any purpose whatsoever. Taxation rates are set by a formula established by the Director of Taxation. (K.S.A., Ch. 79, Arts. 3408 and 3425.)

Interest Earnings

Revenue derived from the proper management of the City's assets through investment of public funds being held until expended or distributed to other units of government. (Code of the City of Wichita, Section 2.18.030; Administrative Procedure.)

Intergovernmental Revenue

Revenue derived from payments to the municipality by other public governments. (K.S.A., Chapters 12, 68, and 79; Administrative Agreements.)

Licenses

Revenue derived from the issuance of a legal permission by the City of Wichita, which authorizes a person to operate a business or occupation in the municipality. The regulation is based on the police power of protecting the public safety, health, and general welfare. (Code of the City of Wichita, Titles 3-4, 7, 10, 16, 18-19, 21-22, 24-26 and Chapters 3.02 and 3.04.)

Local Sales Tax

A one percent (1%) tax approved by the voters of the community in July 1985, levied on gross retail sales in Sedgwick County in addition to the four and one-quarter percent (4.25%) tax levied by the State of Kansas. (K.S.A., Ch. 12, Art. 1.)

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CITY OF WICHITA 1993 / 94 ANNUAL BUDGET

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DESCRIPTION OF REVENUE SOURCES - Continued

Motor Vehicle Tax

A tax collected by the County on all motor vehicles that are not subject to property or ad valorem taxes, such as passenger cars, pick-up trucks, and motorcycles. (K.S.A., Ch. 79, Art. 51.)

Payment in-Lieu-of Taxes

Revenue derived from the issuance of a legal permission by the City of Wichita authorizing certain work to be performed on a particular project. (Code of the City of Wichita, Chapters 10.08, 10.12, 10.24, 10.20, 14, 16.04, 16.08, 17.08, 18.04, 18.04.065, 18.08, 18.12, 18.24, 18.28, 19.08, 21.04, 22.04, 22.08, 24.04, 26.04, 26.04.100., and page 30, Uniform Building Code, 1979 edition.)

Rental Income

Revenue derived from the rental of City facilities such as City Hall Cafeteria and Parking Garage, Century II Concert Hall, Omnisphere, Lawrence-Dumont Stadium, Expo Hall, and Building services. (K.S.A., Ch. 12, ART. 21 and 631c; Code of the City of Wichita, chapters 2.21, 7.08, 9.20, 16.04, 16.16, 17.12; Charter Ordinance No. 13, Code of the City of Wichita; Administrative Procedure.)

Special Assessments

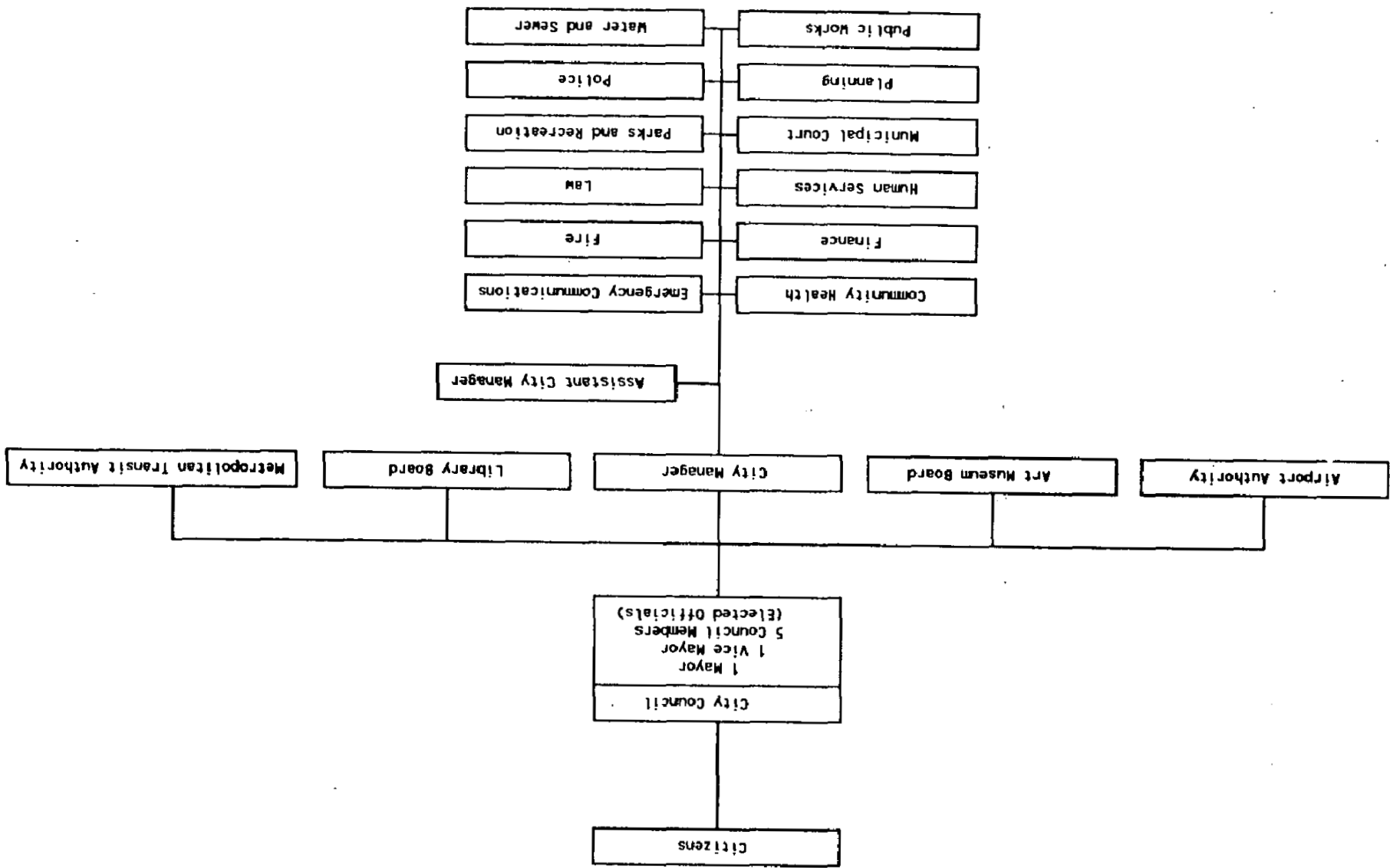
Charges which the local government makes to pay for a specific service or project such as streets, sewers, curbs, and gutters which benefit a particular piece of real estate. these charges are assessed on the basis of the square footage of the lot, against the value of the lot, or on the basis of both lot square footage and value. (K.S.A., Ch. 13, Art. 9; Code of the City of Wichita, Ch. 2.24.)

Transient Guest Tax

A five percent (5%) tax upon the gross receipts paid by guests in any hotel, motel, or tourist courts located in the incorporated territory of the City of Wichita. (K.S.A., Ch. 12, Arts. 1693 and 1694; and, Charter Ordinance No. 83, Code of the City of Wichita)

User Fees

Revenue derived from payments made by the general public for the purpose of utilizing goods and services such as entry fees, Park Department charges, class registrations, tenant rental, and concessions. (Code of the City of Wichita, Title 9.)





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